

# **MATURA Action Corporation and Affiliate**

Creston, Iowa

Consolidating Financial Statements and  
Additional Information  
Year Ended September 30, 2010

# MATURA Action Corporation and Affiliate

## Consolidating Financial Statements and Additional Information Year Ended September 30, 2010

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## Independent Auditor's Report

Board of Directors  
MATURA Action Corporation and  
Affiliate  
Creston, Iowa

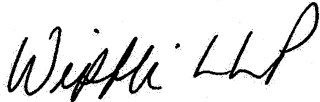
We have audited the accompanying consolidating statement of financial position of MATURA Action Corporation and Affiliate as of September 30, 2010, and the related consolidating statements of activities and cash flows for the year then ended. These consolidating financial statements are the responsibility of MATURA Action Corporation and Affiliate's management. Our responsibility is to express an opinion on these consolidating financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the consolidating financial statements referred to above present fairly, in all material respects, the financial position of MATURA Action Corporation and Affiliate as of September 30, 2010, and the changes in their net assets and their cash flows for the year then ended in conformity with accounting principles generally accepted in the United States.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 11, 2011, on our consideration of MATURA Action Corporation and Affiliate's internal control over financial reporting and our tests of their compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was performed for the purpose of forming an opinion on the basic consolidating financial statements of MATURA Action Corporation and Affiliate taken as a whole. The accompanying schedule of program activity, Schedules A-1 to A-22, schedule of expenditures of federal awards and list of programs, Schedules B-1 to B-8, which includes the requirements of U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and Schedules C through G are presented for purposes of additional analysis and are not a required part of the basic consolidating financial statements. The information in these schedules, which includes periods that ended prior to the year ended September 30, 2010, was audited by us and we expressed an unqualified opinion on that information and has been subjected to the auditing procedures applied in the audit of the basic consolidating financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic consolidating financial statements taken as a whole.

A handwritten signature in cursive script that reads "Wipfli LLP".

Wipfli LLP

May 11, 2011  
Madison, Wisconsin

# MATURA Action Corporation and Affiliate

## Consolidating Statement of Financial Position

September 30, 2010

<i>Assets</i>			
	<b>MATURA Action Corp.</b>	<b>Iowa 34 Housing, Inc.</b>	<b>Consolidated Total</b>
Current assets:			
Cash	\$ 257,675	\$ 74,461	\$ 332,136
Certificate of deposit	18,633	0	18,633
Grants receivable	331,919	0	331,919
Accounts receivable	9,531	0	9,531
Inventory	90,096	0	90,096
Prepaid expenses	39,159	0	39,159
Total current assets	747,013	74,461	821,474
Certificate of deposit	44,196	0	44,196
Property and equipment, net	331,828	260,625	592,453
<b>TOTAL ASSETS</b>	<b>\$ 1,123,037</b>	<b>\$ 335,086</b>	<b>\$ 1,458,123</b>
<i>Liabilities and Net Assets</i>			
Current liabilities:			
Mortgages payable, current	\$ 9,354	\$ 8,691	\$ 18,045
Accounts payable	38,328	0	38,328
Accrued payroll and related expenses	143,213	0	143,213
Security deposits	0	5,278	5,278
Grant funds received in advance	153,210	0	153,210
Total current liabilities	344,105	13,969	358,074
Long-term liabilities:			
Mortgages payable, long-term	1,667	220,907	222,574
Total liabilities	345,772	234,876	580,648
Unrestricted net assets	777,265	100,210	877,475
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 1,123,037</b>	<b>\$ 335,086</b>	<b>\$ 1,458,123</b>

See accompanying notes to Consolidating financial statements.

# MATURA Action Corporation and Affiliate

## Consolidating Statement of Activities

Year Ended September 30, 2010

	MATURA Action Corp.	Iowa 34 Housing, Inc.	Consolidated Totals
Revenue:			
Grant revenue	\$ 6,778,892	\$ 0	\$ 6,778,892
Program income	276,757	0	276,757
Rental income	0	82,689	82,689
Other income	303,866	1,944	305,810
In-kind contributions	66,068	0	66,068
Total revenue	7,425,583	84,633	7,510,216
Expenses:			
Program activities:			
Child education	1,552,492	0	1,552,492
Housing	0	70,977	70,977
Weatherization/energy assistance	2,100,973	0	2,100,973
Homeless/shelter programs	19,866	0	19,866
Food/nutrition programs	578,420	0	578,420
Senior citizens	36,510	0	36,510
Employment and training	1,728,281	0	1,728,281
Community services	889,833	0	889,833
Discretionary programs	122,043	0	122,043
Total program activities	7,028,418	70,977	7,099,395
Management and general	340,029	0	340,029
Fund-raising expenses	14,470	0	14,470
Total expenses	7,382,917	70,977	7,453,894
Change in unrestricted net assets	42,666	13,656	56,322
Unrestricted net assets - Beginning of year	734,599	86,554	821,153
Unrestricted net assets - End of year	\$ 777,265	\$ 100,210	\$ 877,475

See accompanying notes to Consolidating financial statements.

# MATURA Action Corporation and Affiliate

## Consolidating Statement of Cash Flows

Year Ended September 30, 2010

	MATURA Action Corp.	Iowa 34 Housing, Inc.	Consolidated Totals
Change in cash:			
Cash flows from operating activities:			
Change in unrestricted net assets	\$ 42,666	\$ 13,656	\$ 56,322
Adjustments to reconcile change in unrestricted net assets to cash (used in) provided by operating activities:			
Depreciation	52,361	6,100	58,461
Loss on disposal of equipment	2,071	0	2,071
Changes in operating assets and liabilities:			
Grants receivable	( 20,023)	0	( 20,023)
Accounts receivable	( 202)	0	( 202)
Inventory	( 90,096)	0	( 90,096)
Prepaid expenses	( 23,486)	0	( 23,486)
Accounts payable	( 145,163)	( 12,001)	( 157,164)
Accrued payroll and related expenses	2,824	0	2,824
Security deposits	0	1,178	1,178
Grant funds received in advance	( 7,620)	0	( 7,620)
Net cash (used in) provided by operating activities	( 186,668)	8,933	( 177,735)
Cash flows from investing activities:			
Purchase of property and equipment	( 38,711)	0	( 38,711)
Proceeds from sale of certificate of deposit	27,789	0	27,789
Net cash used in investing activities	( 10,922)	0	( 10,922)
Cash flows from financing activities:			
Principal payments on mortgages payable	( 8,982)	( 8,230)	( 17,212)
Net cash used in financing activities	( 8,982)	( 8,230)	( 17,212)
Change in cash	( 206,572)	703	( 205,869)
Cash - Beginning of year	464,247	73,758	538,005
Cash - End of year	\$ 257,675	\$ 74,461	\$ 332,136
Supplemental schedule of other cash activity:			
Interest paid and expensed	\$ 1,442	\$ 18,452	\$ 19,894

See accompanying notes to Consolidating financial statements.

# MATURA Action Corporation and Affiliate

## Notes to Consolidating Financial Statements

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### Note 1

### Summary of Significant Accounting Policies

#### Nature of Operations

MATURA Action Corporation (MATURA) was organized as a nonprofit corporation in 1965. MATURA was formed to develop and provide resources for the purpose of assisting low-income individuals through a variety of programs in southwestern Iowa. MATURA is primarily supported through federal and state government grants.

Iowa 34 Housing, Inc. (Iowa 34) was organized as a nonprofit corporation in 1998. Iowa 34 was formed to provide housing to low-income individuals.

#### Basis of Presentation

The consolidating financial statements are prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States.

#### Principles of Consolidation

These financial statements are consolidating and include the accounts of Iowa 34 Housing, Inc., a nonprofit organization with common Board members with MATURA Action Corporation (the "Organizations"). All material intercompany transactions and accounts have been eliminated in the consolidation.

#### Classification of Net Assets

Net assets and revenue, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organizations and changes therein are classified and reported as follows:

**Unrestricted Net Assets** - Net assets that are not subject to donor-imposed stipulations or where donor-imposed stipulations are met in the year of the contribution.

**Temporarily Restricted Net Assets** - Net assets subject to donor-imposed stipulations that may or may not be met, either by actions of the Organizations and/or the passage of time. When a restriction expires, temporarily restricted net assets are transferred to unrestricted net assets and reported in the consolidating statement of activities as net assets released from restrictions. Currently, the Organizations do not have any temporarily restricted net assets.

**Permanently Restricted Net Assets** - Net assets subject to donor-imposed stipulations that they be maintained permanently by the Organizations. Generally, the donors of these assets permit the Organizations to use all or part of the income earned on any related investments for general or specific purposes. Currently, the Organizations do not have any permanently restricted net assets.



# MATURA Action Corporation and Affiliate

## Notes to Consolidating Financial Statements

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### **Note 1      Summary of Significant Accounting Policies (Continued)**

#### **Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

#### **Revenue Recognition**

Contributions are recognized when the donor makes a promise to give to the Organizations that is, in substance, unconditional. Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and nature of any donor restrictions. When a restriction expires, temporarily restricted net assets are reclassified as unrestricted net assets and reported in the consolidating statement of activities as released from restrictions.

Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized.

Conditional promises to give are recognized only when the conditions on which they depend are substantially met and the promises become unconditional.

Grants are either recorded as contributions or exchange transactions based on criteria contained in the grant award.

#### **A.      Grant Awards that are Contributions**

Grants that qualify as contributions are recorded as invoiced to the funding sources. Revenue is recognized in the accounting period when the related allowable expenses are incurred. Amounts received in excess of expenses are reflected as grant funds received in advance.

#### **B.      Grant Awards that are Exchange Transactions**

Exchange transactions reimburse based on a predetermined rate for services performed. The revenue is recognized in the period the service is performed.

#### **Certificates of Deposit**

Certificates of deposit are carried at cost.

# MATURA Action Corporation and Affiliate

## Notes to Consolidating Financial Statements

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### **Note 1      Summary of Significant Accounting Policies (Continued)**

#### **Inventory**

Inventory consists of weatherization work-in-process on the first-in, first-out basis. The cost of inventory is recorded as an expense when homes receive a final inspection and are claimed as a completed unit.

#### **Property and Equipment**

Property and equipment are recorded at cost and depreciated using the straight-line method over the estimated useful life of the asset. The Organizations capitalize equipment purchased with agency funds with a cost greater than \$5,000 and a useful life of more than one year. Donations of property and equipment are recorded as support at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. If there are no donor restrictions regarding how long a donated asset must be maintained, the Organizations report expirations of donor restrictions when the donated assets are placed in service. The Organizations reclassify temporarily restricted net assets to unrestricted net assets at that time.

A portion of MATURA's property and equipment is purchased with grant funds. The property and equipment is owned by MATURA while used in the program for which it was purchased or in other future authorized programs. However, the various funding sources have a reversionary interest in the property and equipment purchased with grant funds. Its disposition, as well as the ownership of any proceeds therefrom, may be subject to funding source regulations. At September 30, 2010, the net book value of grant-funded equipment was \$216,820.

#### **Income Taxes**

MATURA is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. It is also exempt from Iowa franchise or income tax.

Iowa 34 is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. It is also exempt from Iowa franchise or income tax.

The Organization's are required to assess whether it is more likely than not that a tax position will be sustained upon examination on the technical merits of the position assuming the taxing authority has full knowledge of all information. If the tax position does not meet the more likely than not recognition threshold, the benefit of that position is not recognized in the financial statements. The Organization's have determined there are no amounts to record as assets or liabilities related to uncertain tax positions. The Organization's returns for the tax years 2006, 2007, and 2008 remain subject to examination by the Internal Revenue Service.

#### **Rental Income**

Rental income is recorded when earned.

# MATURA Action Corporation and Affiliate

## Notes to Consolidating Financial Statements

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### **Note 1      Summary of Significant Accounting Policies (Continued)**

#### **In-Kind Contributions**

MATURA has recorded in-kind contributions for space and supplies in accordance with Generally Accepted Accounting Principles. MATURA received contributions of nonprofessional volunteers during the year with a value of \$253,226 primarily for its Head Start and Family Development programs which are not recorded in the consolidating statement of activities under Generally Accepted Accounting Principles.

#### **Indirect Cost Rate**

To facilitate equitable distribution of common purpose costs, which benefit all of MATURA's programs, MATURA has negotiated an indirect cost allocation plan with the Department of Health and Human Services (DHHS). The rate is based upon a percentage of salaries and fringe costs. A predetermined rate of 12.2% has been approved until amended by DHHS.

#### **Cost Allocation**

MATURA also utilizes various cost allocation methods to distribute certain direct and indirect costs to its various programs. Costs, which are common to more than one but not all programs, have been identified and classified into cost pools. These cost pools have been allocated to the benefiting programs based on various formulas developed by MATURA, which are appropriate for each pool.

#### **Subsequent Events**

Subsequent events have been evaluated through May 11, 2011, which is the date the financial statements were available to be issued.

### **Note 2      Concentration of Risk**

The Organizations maintain cash and certificates of deposit balances at a bank which is insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At times during the year balances in these accounts may exceed the insurance limit. Management believes the financial institution has a strong credit rating and credit risk related to these deposits is minimal.

### **Note 3      Grants Receivable**

This balance represents amounts due from the various funding sources as follows:

Federal programs	\$ 313,534
State and other programs	18,385
<u>Total</u>	<u>\$ 331,919</u>

# MATURA Action Corporation and Affiliate

## Notes to Consolidating Financial Statements

### Note 4 Property and Equipment

A summary of property and equipment is as follows:

	MATURA	Iowa 34	Totals
Land	\$ 27,158	\$ 27,600	\$ 54,758
Buildings and improvements	290,211	304,947	595,158
Vehicles	188,560	0	188,560
Equipment	98,025	69,406	167,431
Subtotals	603,954	401,953	1,005,907
Accumulated depreciation	( 272,126)	( 141,328)	( 413,454)
Property and equipment, net	\$ 331,828	\$ 260,625	\$ 592,453

### Note 5 Mortgages Payable

The mortgages payable consist of the following:

#### MATURA Action Corporation

Mortgage payable to Farmers and Merchants State Bank at 5.5% with payments of \$814 (principal and interest) per month. The note is due January 21, 2012, and is collateralized by property owned by MATURA.

\$ 11,021

Total 11,021  
Current maturities ( 9,354)

Mortgages payable, long-term - MATURA \$ 1,667

At September 30, 2010, MATURA had a \$40,000 line-of-credit financing agreement with a bank. Interest is accrued on the balance at 3.85%. The line of credit is secured by a certificate of deposit and expires June 2011. At September 30, 2010, there were no funds outstanding on the line of credit.

#### Iowa 34 Housing, Inc.

Mortgage payable to U.S. Department of Agriculture at 8.75% annual interest, with monthly payments of \$436 (principal and interest). The mortgage is due September 2024. The mortgage is collateralized by property owned by Iowa 34.

\$ 96,255

Mortgage payable to Iowa Finance Authority at 0% annual interest, with annual payments of \$2,433. The note is due April 1, 2012. The mortgage is collateralized by property owned by Iowa 34.

4,866

# MATURA Action Corporation and Affiliate

## Notes to Consolidating Financial Statements

### Note 5 Mortgages Payable (Continued)

#### Iowa 34 Housing, Inc. (Continued)

Mortgage payable to U.S. Department of Agriculture at 7.25% with monthly payments of \$985 (principal and interest). The note is due August 2047. The mortgage is collateralized by property owned by Iowa 34.

128,477

Total	229,598
Current maturities	( 8,691)

Mortgages payable, long-term - Iowa 34	\$ 220,907
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Future maturities are as follows:

	MATURA	Iowa 34	Totals
2011	\$ 9,354	\$ 8,691	\$ 18,045
2012	1,667	9,219	10,886
2013	0	7,359	7,359
2014	0	7,982	7,982
2015	0	8,657	8,657
Thereafter	0	187,690	187,690
Totals	\$ 11,021	\$ 229,598	\$ 240,619

### Note 6 Leases

MATURA leases various facilities and equipment for operation of its programs. Rent expense for the year ended September 30, 2010, was \$145,100. Future minimum lease payments on leases having noncancelable terms beyond September 30, 2010, are as follows:

2011	\$ 64,765
2012	17,600
2013	13,500
Total	\$ 95,865

### Note 7 Related Party

Included in rent expense is \$10,800 in lease payments for a building that MATURA uses for operations, which was paid to the Executive Director of MATURA who owns the building.

# MATURA Action Corporation and Affiliate

## Notes to Consolidating Financial Statements

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### **Note 8      Employee Retirement Plan**

MATURA contributes to the Iowa Public Employees' Retirement System (IPERS), which is a cost-sharing multiple-employer defined benefit pension plan administered by the State of Iowa. IPERS provides retirement and death benefits, which are established by state statute, to plan members and beneficiaries. Plan members were required to contribute 4.30% of their annual salary and MATURA was required to contribute 6.65% of annual payroll from October 1, 2009, to June 30, 2010. Beginning July 1, 2010, plan members were required to contribute 4.50% of their annual salary and MATURA was required to contribute 6.95% of annual payroll. Contribution requirements are established by state statute. MATURA's contribution to IPERS for the year ended September 30, 2010, was \$158,379.

### **Note 9      Commitments and Contingencies**

MATURA participates in federally assisted and state grant programs. These programs are subject to program compliance audits by the grantors and their representatives. Any disallowed costs may constitute a liability of MATURA. MATURA's Head Start grants are required to match 20% of the grant funds received from the Head Start program with local resources. MATURA believes that they are in substantial compliance with all grant requirements, including those related to matching. Disallowed costs, if any, would not be significant.

### **Note 10      Grant Awards**

At September 30, 2010, MATURA had commitments under various grants of approximately \$3,160,000. These commitments are not recognized in the accompanying consolidating financial statements as they are conditional awards.

### **Note 11      Lessor Activity**

Iowa 34 owns a project that is a low-income housing facility. Leases are all for one year or less.

A summary of the acquisition costs and accumulated depreciation on the above property is as follows:

Land	\$ 27,600
<u>Building and improvements</u>	<u>304,947</u>
Subtotal	332,547
<u>Accumulated depreciation</u>	<u>( 71,922)</u>
<u>Land and building, net</u>	<u>\$ 260,625</u>

Rental income for the year ended September 30, 2010, was \$82,689.

## **Additional Information**

# MATURA Action Corporation and Affiliate

Schedule A-1  
Schedule of Program Activity  
Year Ended September 30, 2010

## FEDERAL PROGRAMS

	Department of Agriculture				Department of Housing and Urban Development			
	10.557				14.231			
	10.558				14.231			
	Women, Infants, and Children	Breastfeeding Peer Counseling	Child and Adult Care Food Program	Homeless Shelter Prog. HSOG-	Homeless Shelter Prog. HSOG-	Homeless Shelter Prog. HSOG-	Homeless Shelter Prog. HSOG-	14.231 Subtotal
	5888A037	5880A097	88-8010	09-ES-001	10-ES-001	10-ES-001	10-ES-001	14.231 Subtotal
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
REVENUE								
Grant revenue	\$ 6,778,892	\$ 32,726	\$ 68,262	\$ 10,142	\$ 1,054	\$ 1,054	\$ 1,054	\$ 11,196
Program income	276,757	0	30,423	0	0	0	0	0
Rental income	82,689	0	0	0	0	0	0	0
Other income	305,810	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
In-kind contributions	66,068	0	0	7,811	1,861	1,861	1,861	9,672
<b>Total Revenue</b>	<b>7,510,216</b>	<b>32,726</b>	<b>68,262</b>	<b>17,953</b>	<b>2,915</b>	<b>2,915</b>	<b>2,915</b>	<b>20,868</b>
EXPENSES								
Personnel	3,259,778	19,383	510	1,467	730	730	730	2,197
Consultants	22,295	0	0	0	0	0	0	0
Travel/transportation	123,526	720	0	4	10	10	10	14
Space costs	331,977	2,389	0	93	2	2	2	95
Supplies	235,724	2,891	26	38,005	0	0	0	0
Other	926,076	7,343	343	122,520	452	12	12	464
Weatherization materials	333,664	0	0	0	0	0	0	0
Weatherization support	200,532	0	0	0	0	0	0	0
Contract labor	216,511	0	0	0	0	0	0	0
Client assistance	1,737,743	0	0	0	0	0	0	0
In-kind expenses	66,068	0	67,383	8,126	300	300	300	8,426
<b>Total Expenses</b>	<b>7,453,894</b>	<b>32,726</b>	<b>68,262</b>	<b>17,953</b>	<b>2,915</b>	<b>2,915</b>	<b>2,915</b>	<b>20,868</b>
Change in net assets	56,322	0	0	0	0	0	0	0
Net assets - Beginning of year	821,153	0	0	0	0	0	0	0
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 877,475</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.



# MATURA Action Corporation and Affiliate

Schedule A-2  
Schedule of Program Activity  
Year Ended September 30, 2010

FEDERAL PROGRAMS													
HUD		Department of Labor											
14.257 - ARRA		17.207										17.225	
ARRA		IWD Wagner Peyser 7-W-14-FR-0		IWD Wagner Peyser 7-W-14-FR-0		IWD RES 7-W-14-FR-0		IWD RES 7-W-14-FR-0		IWD Unemployment 7-W-14-FR-0		IWD Unemployment 7-W-14-FR-0	
Homeless Shelter Prog. S09-DY-19-000		(7)		(8)		(9)		(10)		17.207 Subtotal		(11)	
(6)		\$		\$		\$		\$		\$		(12)	
REVENUE													
Grant revenue	\$	113,270		5,027	\$	1,861	\$	6,236	\$	1,532	\$	14,656	\$
Program income		0		0		0		0		0		0	
Rental income		0		0		0		0		0		0	
Other income		0		0		0		0		0		0	
Transfers		0		0		0		0		0		0	
In-kind contributions		0		0		0		0		0		0	
Total Revenue		113,270		5,027		1,861		6,236		1,532		14,656	
												10,695	
													2,779
EXPENSES													
Personnel		30,555		0		0		0		0		0	
Consultants		0		0		0		0		0		0	
Travel/transportation		1,887		0		0		0		0		0	
Space costs		1,521		1,838		682		804		0		3,324	
Supplies		1,229		1,264		435		4,191		0		5,890	
Other		5,841		1,925		744		1,241		1,532		5,442	
Weatherization materials		0		0		0		0		0		0	
Weatherization support		0		0		0		0		0		0	
Contract labor		0		0		0		0		0		0	
Client assistance		72,237		0		0		0		0		0	
In-kind expenses		0		0		0		0		0		0	
Total Expenses		113,270		5,027		1,861		6,236		1,532		14,656	
												10,695	
													2,779
Change in net assets													
Net assets - Beginning of year		0		0		0		0		0		0	
		0		0		0		0		0		0	
NET ASSETS - END OF YEAR													
\$		0	\$	0	\$	0	\$	0	\$	0	\$	0	\$

See Independent Auditor's Report.

**Schedule A-3**  
**Schedule of Program Activity**  
**Year Ended September 30, 2010**

See Independent Auditor's Report.

# MATURA Action Corporation and Affiliate

Schedule A-4  
Schedule of Program Activity  
Year Ended September 30, 2010

FEDERAL PROGRAMS										
Department of Labor										
17.258										
17.258 - ARRA										
	WIA Adult Program 7-W-14-FR-0 (19)	WIA Adult Admin. 7-W-14-FR-0 (20)	17.258 Subtotal	ARRA WIA Adult 7-W-14-FR-0 (21)	ARRA WIA Adult 7-W-14-FR-0 (22)	ARRA WIA Admin. 7-W-14-FR-0 (23)	ARRA WIA Admin. 7-W-14-FR-0 (24)	17.258 - ARRA Subtotal		
REVENUE										
Grant revenue	\$ 86,351	\$ 5,629	\$ 275,063	\$ 84,211	\$ 34,234	\$ 24,284	\$ 13,316	\$ 156,045		
Program income	0	0	0	0	0	0	0	0		
Rental income	0	0	0	0	0	0	0	0		
Other income	0	0	14	0	0	0	0	0		
Transfers	0	0	0	0	0	0	0	0		
In-kind contributions	0	0	0	0	0	0	0	0		
<b>Total Revenue</b>	<b>86,351</b>	<b>5,629</b>	<b>275,049</b>	<b>84,211</b>	<b>34,234</b>	<b>24,284</b>	<b>13,316</b>	<b>156,045</b>		
Personnel	65,990	0	178,303	45,867	25,371	0	7,114	78,352		
Consultants	0	0	0	0	0	0	0	0		
Travel/transportation	1,709	0	4,631	598	248	0	0	846		
Space costs	3,796	0	9,982	2,336	610	0	0	2,946		
Supplies	837	0	1,764	255	61	0	0	316		
Other	1,320	5,629	37,279	603	0	24,284	6,202	31,089		
Weatherization materials	0	0	0	0	0	0	0	0		
Weatherization support	0	0	0	0	0	0	0	0		
Contract labor	0	0	0	0	0	0	0	0		
Client assistance	12,699	0	43,090	34,552	7,944	0	0	42,496		
In-kind expenses	0	0	0	0	0	0	0	0		
<b>Total Expenses</b>	<b>86,351</b>	<b>5,629</b>	<b>275,049</b>	<b>84,211</b>	<b>34,234</b>	<b>24,284</b>	<b>13,316</b>	<b>156,045</b>		
Change in net assets	0	0	0	0	0	0	0	0		
Net assets - Beginning of year	0	0	0	0	0	0	0	0		
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# MATURA Action Corporation and Affiliate

Schedule A-5  
Schedule of Program Activity  
Year Ended September 30, 2010

FEDERAL PROGRAMS									
Department of Labor									
17.259					17.259 - ARRA				
	WIA Youth 7-W-14-FR-0 (25)	WIA Youth Admin. 7-W-14-FR-0 (26)	WIA Youth 7-W-14-FR-0 (27)	WIA Youth Admin. 7-W-14-FR-0 (28)	17.259 Subtotal	ARRA WIA Youth 7-W-14-FR-0 (29)	ARRA WIA Youth 7-W-14-FR-0 (30)	ARRA WIA Summer Youth 7-W-14-FR-0 (31)	
<b>REVENUE</b>									
Grant revenue	\$ 180,541	\$ 30,722	\$ 80,654	\$ 5,258	\$ 297,175	\$ 7,667	\$ 35	\$ 104,490	
Program income	0	0	0	0	0	0	0	0	
Rental income	0	0	0	0	0	0	0	0	
Other income	0	0	0	0	0	0	0	0	
Transfers	0	0	0	0	0	0	0	0	
In-kind contributions	0	0	0	0	0	0	0	0	
<b>Total Revenue</b>	<b>180,541</b>	<b>30,722</b>	<b>80,654</b>	<b>5,258</b>	<b>297,175</b>	<b>7,667</b>	<b>35</b>	<b>104,490</b>	
<b>EXPENSES</b>									
Personnel	110,032	0	48,255	0	158,287	0	0	91,589	
Consultants	0	0	0	0	0	0	0	0	
Travel/transportation	6,563	0	2,203	0	8,766	0	0	2,669	
Space costs	16,149	0	3,380	0	19,529	0	35	4,374	
Supplies	1,688	0	766	0	2,454	0	0	13	
Other	6,979	30,722	1,626	5,258	44,585	0	0	3,073	
Weatherization materials	0	0	0	0	0	0	0	0	
Weatherization support	0	0	0	0	0	0	0	0	
Contract labor	0	0	0	0	0	0	0	0	
Client assistance	39,130	0	24,424	0	63,554	7,667	0	2,772	
In-kind expenses	0	0	0	0	0	0	0	0	
<b>Total Expenses</b>	<b>180,541</b>	<b>30,722</b>	<b>80,654</b>	<b>5,258</b>	<b>297,175</b>	<b>7,667</b>	<b>35</b>	<b>104,490</b>	
Change in net assets	0	0	0	0	0	0	0	0	
Net assets - Beginning of year	0	0	0	0	0	0	0	0	
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	

# MATURA Action Corporation and Affiliate

Schedule A-6  
Schedule of Program Activity  
Year Ended September 30, 2010

## FEDERAL PROGRAMS

### Department of Labor

17.259 - ARRA				17.260			
ARRA WIA Summer Youth 7-W-14-FR-0 (32)	ARRA WIA Admin. 7-W-14-FR-0 (33)	ARRA WIA Admin. 7-W-14-FR-0 (34)	17.259 - ARRA Subtotal	WIA CDS EIG 11-W-PF-RR-0-01 (35)	WIA Dislocated Worker 7-W-14-FR-0 (36)	WIA Dislocated Worker Admin. 7-W-14-FR-0 (37)	WIA Dislocated Worker 7-W-14-FR-0 (38)
\$ 26,335	\$ 2,210	\$ 13	\$ 140,750	\$ 2,733	\$ 78,202	\$ 13,309	\$ 12,533
Grant revenue	0	0	0	0	0	0	0
Program income	0	0	0	0	0	0	0
Rental income	0	0	0	0	0	0	0
Other income	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0
Total Revenue	26,335	2,210	13	140,750	2,733	78,202	12,533

## EXPENSES

Personnel	23,879	0	7	115,475	0	73,158	0	6,837
Consultants	0	0	0	0	0	0	0	0
Travel/transportation	1,116	0	0	3,785	0	1,549	0	173
Space costs	1,281	0	0	5,690	300	6,361	0	645
Supplies	0	0	0	13	0	655	0	204
Other	59	2,210	6	5,348	150	3,514	13,309	1,059
Weatherization materials	0	0	0	0	0	0	0	0
Weatherization support	0	0	0	0	0	0	0	0
Contract labor	0	0	0	0	0	0	0	0
Client assistance	0	0	0	10,439	2,283	( 7,035)	0	3,615
In-kind expenses	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>26,335</b>	<b>2,210</b>	<b>13</b>	<b>140,750</b>	<b>2,733</b>	<b>78,202</b>	<b>13,309</b>	<b>12,533</b>
Change in net assets	0	0	0	0	0	0	0	0
Net assets - Beginning of year	0	0	0	0	0	0	0	0
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# MATURA Action Corporation and Affiliate

Schedule A-7  
Schedule of Program Activity  
Year Ended September 30, 2010

## FEDERAL PROGRAMS

### Department of Labor

17.260				17.260 - ARRA			
WIA		WIA		ARRA WIA		ARRA WIA	
Dislocated Worker Admin.	Incentive	Flood	Dislocated Worker	Dislocated Worker	Admin.	Admin.	
7-W-14-FR-0	7-W-14-FR-0	7-W-14-FR-0	7-W-14-FR-0	7-W-14-FR-0	7-W-14-FR-0	7-W-14-FR-0	7-W-14-FR-0
(39)	(40)	(41)	(42)	(43)	(44)	(45)	
\$	818	\$	453,430	\$	21,060	\$	8,192
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# MATURA Action Corporation and Affiliate

Schedule A-8  
Schedule of Program Activity  
Year Ended September 30, 2010

	FEDERAL PROGRAMS										DOE
	Department of Labor										
	17.260 - ARRA					17.281					
	ARRA WIA Incentive 7-W-14-FR-0 (46)	ARRA WIA Incentive 7-W-14-FR-0 (47)	17.260 ARRA Subtotal	WIA & WIA-ARRA 17.258, 17.259 & 17.260 Cluster Total	IWD DVOP 7-W-14-FR-0 (48)	IWD DVOP 7-W-14-FR-0 (49)	17.281 Subtotal	ARRA Weatherization Program DOE-ARRA-09-4E (50)			
REVENUE											
Grant revenue	\$ 13,447	\$ 9,973	\$ 104,294	\$ 1,565,061	\$ 1,873	\$ 478	\$ 2,351	\$	627,094		
Program income	0	0	0	0	0	0	0	0	0		
Rental income	0	0	0	0	0	0	0	0	0		
Other income	0	0	0	( 14)	0	0	0	0	0		
Transfers	0	0	0	0	0	0	0	0	0		
In-kind contributions	0	0	0	0	0	0	0	0	0		
Total Revenue	13,447	9,973	104,294	1,565,047	1,873	478	2,351		627,094		
EXPENSES											
Personnel	0	0	37,771	1,103,438	0	0	0	0	0		
Consultants	0	0	0	0	0	0	0	0	0		
Travel/transportation	0	0	523	62,669	0	0	0	0	0		
Space costs	0	0	2,297	56,393	394	0	0	394	0		
Supplies	0	0	316	10,257	782	0	0	782	0		
Other	161	0	16,533	126,994	697	478	1,175	52,167	0		
Weatherization materials	0	0	0	0	0	0	0	253,493	0		
Weatherization support	0	0	0	0	0	0	0	181,870	0		
Contract labor	0	0	0	0	0	0	0	139,564	0		
Client assistance	13,286	9,973	46,854	205,296	0	0	0	0	0		
In-kind expenses	0	0	0	0	0	0	0	0	0		
Total Expenses	13,447	9,973	104,294	1,565,047	1,873	478	2,351	627,094			
Change in net assets	0	0	0	0	0	0	0	0	0		
Net assets - Beginning of year	0	0	0	0	0	0	0	0	0		
NET ASSETS - END OF YEAR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0		

See Independent Auditor's Report.

# MATURA Action Corporation and Affiliate

Schedule A-9  
Schedule of Program Activity  
Year Ended September 30, 2010

FEDERAL PROGRAMS										
Department of Health and Human Services										
93.044										
93.558										
	Adair County CHORE Services (51)	Adair County CHORE Services (52)	Subtotal 93.044	TANF Adams Co. Empowerment (53)	TANF Adams Co. Empowerment (54)	TANF Union Co. Empowerment (55)	TANF Union Co. Empowerment (56)	TANF Adair Co. Empowerment (57)		
REVENUE										
Grant revenue	\$ 2,254	\$ 77	\$ 2,331	\$ 5,106	\$ 1	\$ 12,240	\$ 1	\$ 1,587		
Program income	0	0	0	0	0	0	0	0		
Rental income	0	0	0	0	0	0	0	0		
Other income	96	19	115	0	0	0	0	0		
Transfers	0	0	0	0	0	0	0	0		
In-kind contributions	0	0	0	0	0	0	0	0		
<b>Total Revenue</b>	<b>2,350</b>	<b>96</b>	<b>2,446</b>	<b>5,106</b>	<b>1</b>	<b>12,240</b>	<b>1</b>	<b>1,587</b>		
EXPENSES										
Personnel	1,891	49	1,940	0	0	0	0	0		
Consultants	0	0	0	0	0	0	0	0		
Travel/transportation	85	0	85	0	0	0	0	0		
Space costs	28	4	32	86	1	95	1	55		
Supplies	0	0	0	2,717	0	93	0	643		
Other	346	43	389	2,303	0	12,052	0	889		
Weatherization materials	0	0	0	0	0	0	0	0		
Weatherization support	0	0	0	0	0	0	0	0		
Contract labor	0	0	0	0	0	0	0	0		
Client assistance	0	0	0	0	0	0	0	0		
In-kind expenses	0	0	0	0	0	0	0	0		
<b>Total Expenses</b>	<b>2,350</b>	<b>96</b>	<b>2,446</b>	<b>5,106</b>	<b>1</b>	<b>12,240</b>	<b>1</b>	<b>1,587</b>		
Change in net assets	0	0	0	0	0	0	0	0		
Net assets - Beginning of year	0	0	0	0	0	0	0	0		
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>		

See Independent Auditor's Report.



# MATURA Action Corporation and Affiliate

Schedule A-10  
Schedule of Program Activity  
Year Ended September 30, 2010

## FEDERAL PROGRAMS

Department of Health and Human Services

93,558

	TANF Adair Co. Empowerment (58)	Promise Jobs SDA 7-W-14-FR-0 (59)	Promise Jobs SDA 7-W-14-FR-0 (60)	Promise Jobs IWD 7-W-14-FR-0 (61)	Promise Jobs IWD 7-W-14-FR-0 (62)	Family Development FaDSS FaDSS-10-04-FE (63)	Family Development FaDSS FaDSS-11-04-FE (64)	Subtotal 93,558
REVENUE								
Grant revenue	\$ 2	\$ 95,100	\$ 29,720	\$ 5,632	\$ 1,785	\$ 44,497	\$ 13,890	\$ 209,561
Program income	0	0	0	0	0	0	0	0
Rental income	0	0	0	0	0	0	0	0
Other income	0	0	0	0	0	4,841	0	4,841
Transfers	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	4,314	0	4,314
<b>Total Revenue</b>	<b>2</b>	<b>95,100</b>	<b>29,720</b>	<b>5,632</b>	<b>1,785</b>	<b>53,652</b>	<b>13,890</b>	<b>218,716</b>

EXPENSES								
Personnel	0	69,214	21,576	0	0	38,069	10,502	139,361
Consultants	0	0	0	0	0	0	0	0
Travel/transportation	0	659	169	0	0	3,157	1,249	5,234
Space costs	2	9,352	3,061	1,867	638	1,852	992	18,002
Supplies	0	2,498	1,562	1,366	791	156	8	9,834
Other	0	13,377	3,352	2,399	356	6,104	1,139	41,971
Weatherization materials	0	0	0	0	0	0	0	0
Weatherization support	0	0	0	0	0	0	0	0
Contract labor	0	0	0	0	0	0	0	0
Client assistance	0	0	0	0	0	0	0	0
In-kind expenses	0	0	0	0	0	4,314	0	4,314
<b>Total Expenses</b>	<b>2</b>	<b>95,100</b>	<b>29,720</b>	<b>5,632</b>	<b>1,785</b>	<b>53,652</b>	<b>13,890</b>	<b>218,716</b>
Change in net assets	0	0	0	0	0	0	0	0
Net assets - Beginning of year	0	0	0	0	0	0	0	0
<b>NET ASSETS - END OF YEAR</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

See Independent Auditor's Report.

# MATURA Action Corporation and Affiliate

Schedule A-11  
Schedule of Program Activity  
Year Ended September 30, 2010

FEDERAL PROGRAMS										
Department of Health and Human Services										
93.714 - ARRA			93.568					93.569		
ARRA WIA	Subtotal	Low-Income	Weatherization	Weatherization	Weatherization	Subtotal	Community	Community	Community	
Summer TANF	93.714 - ARRA	Home Energy	Assistance	Assistance	Assistance	93.568	Block Grant	Block Grant	Block Grant	
7-W-14-FR-0	Cluster	LIHEAP-10-04E	HEAP-09-04E	HEAP-10-04E	HEAP-10-04E	93.568	CSBG-09-04-CE	CSBG-10-04-CE	CSBG-10-04-CE	
(65)		(66)	(67)	(68)	(69)	(70)				
\$	55,099	\$	1,380,706	\$	15,757	\$	13,262	\$	66,104	\$
Grant revenue	0	0	0	0	0	0	0	0	0	160,000
Program income	0	0	0	0	0	0	0	0	0	0
Rental income	0	0	0	0	0	0	0	0	0	0
Other income	0	4,841	0	0	0	0	0	(	21,755)	0
Transfers	0	0	0	0	0	0	0	0	0	0
In-kind contributions	0	4,314	0	0	0	0	0	0	0	0
Total Revenue	55,099	273,815	1,380,706	15,757	13,262	1,409,725	44,349		160,000	
EXPENSES										
Personnel	47,784	187,145	60,366	0	0	60,366	48,021		76,289	
Consultants	0	0	0	0	0	0	0		0	
Travel/transportation	134	5,368	1,277	0	0	1,277	(	314)	3,753	
Space costs	1	18,003	11,168	0	0	11,168	5,053		53,101	
Supplies	0	9,834	4,484	0	0	4,484	0		2,808	
Other	7,180	49,151	20,549	0	3,333	23,882	(	8,411)	24,049	
Weatherization materials	0	0	0	6,793	9,917	16,710	0		0	
Weatherization support	0	0	0	4,511	0	4,511	0		0	
Contract labor	0	0	0	4,453	12	4,465	0		0	
Client assistance	0	0	1,282,862	0	0	1,282,862	0		0	
In-kind expenses	0	4,314	0	0	0	0	0		0	
Total Expenses	55,099	273,815	1,380,706	15,757	13,262	1,409,725	44,349		160,000	
Change in net assets	0	0	0	0	0	0	0		0	
Net assets - Beginning of year	0	0	0	0	0	0	0		0	
NET ASSETS - END OF YEAR	\$	0	\$	0	\$	0	\$	0	\$	0

See Independent Auditor's Report.

# MATURA Action Corporation and Affiliate

Schedule A-12  
Schedule of Program Activity  
Year Ended September 30, 2010

## FEDERAL PROGRAMS

Department of Health and Human Services															
93.569		93.710 - ARRA		93.575											
Subtotal		ARRA Community Services CSBG-R9-04		Subtotal 93.569 & 93.710 - ARRA Cluster		Parent Services 09-MATURA		Parent Services 10-MATURA		Home Consultant 10-MATURA		Head Start Wrap Around DCFS 09-089-16		Head Start Wrap Around DCFS 10-089-16	
93.569		(71)				(72)		(73)		(74)		(75)		(76)	
\$	226,104	\$	206,132	\$	432,236	\$	13,004	\$	6,366	\$	14,410	\$	43,486	\$	144
Grant revenue															
Program income	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rental income	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other income	( 21,755)	0	( 21,755)	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Revenue	204,349	206,132		410,481		13,004		6,366		14,410		43,486		144	
EXPENSES															
Personnel	124,310	163,674		287,984		10,621		5,753		11,143		12,138		144	
Consultants	0	0		0		0		0		0		0		0	
Travel/transportation	3,439	0		3,439		0		0		883		0		0	
Space costs	58,154	0		58,154		311		0		697		0		0	
Supplies	2,808	0		2,808		0		0		( 518)		422		0	
Other	15,638	42,458		58,096		2,072		613		2,205		1,669		0	
Weatherization materials	0	0		0		0		0		0		0		0	
Weatherization support	0	0		0		0		0		0		0		0	
Contract labor	0	0		0		0		0		0		0		0	
Client assistance	0	0		0		0		0		0		29,257		0	
In-kind expenses	0	0		0		0		0		0		0		0	
Total Expenses	204,349	206,132		410,481		13,004		6,366		14,410		43,486		144	
Change in net assets															
Net assets - Beginning of year															
\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0
NET ASSETS - END OF YEAR															

See Independent Auditor's Report.

# MATURA Action Corporation and Affiliate

Schedule A-13  
Schedule of Program Activity  
Year Ended September 30, 2010

## FEDERAL PROGRAMS

Department of Health and Human Services

	Child Care Resource & Referral 09-MATURA (77)	Child Care Resource & Referral 10-MATURA (78)	Subtotal 93.575	Training and Technical Assistance 07CH6168/43 (79)	Training and Technical Assistance 07CH6168/44 (80)	Full-Year, Part-Day 07CH6168/43 (81)	Full-Year, Part-Day 07CH6168/44 (82)	Subtotal 93.600
REVENUE								
Grant revenue	\$ 84,040	\$ 16,105	\$ 177,555	\$ 3,943	\$ 20,325	\$ 218,393	\$ 716,659	\$ 959,320
Program income	0	0	0	0	0	1,256	125,560	126,816
Rental income	0	0	0	0	0	0	0	0
Other income	( 2,822)	3,701	879	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
In-kind contributions	36,632	0	36,632	0	0	121,087	110,851	231,938
<b>Total Revenue</b>	<b>117,850</b>	<b>19,806</b>	<b>215,066</b>	<b>3,943</b>	<b>20,325</b>	<b>340,736</b>	<b>953,070</b>	<b>1,318,074</b>

EXPENSES								
Personnel	29,702	13,677	83,178	0	0	108,038	591,585	699,623
Consultants	0	0	0	0	0	3,702	8,602	12,304
Travel/transportation	2,505	1,076	4,464	1,009	7,443	3,135	8,182	19,769
Space costs	6,952	1,277	9,237	0	21	22,092	52,260	74,373
Supplies	20,991	608	21,503	0	2,073	15,540	54,770	72,383
Other	21,068	3,168	30,795	2,934	10,788	66,228	126,820	206,770
Weatherization materials	0	0	0	0	0	0	0	0
Weatherization support	0	0	0	0	0	0	0	0
Contract labor	0	0	0	0	0	0	0	0
Client assistance	0	0	29,257	0	0	914	0	914
In-kind expenses	36,632	0	36,632	0	0	121,087	110,851	231,938
<b>Total Expenses</b>	<b>117,850</b>	<b>19,806</b>	<b>215,066</b>	<b>3,943</b>	<b>20,325</b>	<b>340,736</b>	<b>953,070</b>	<b>1,318,074</b>
Change in net assets	0	0	0	0	0	0	0	0
Net assets - Beginning of year	0	0	0	0	0	0	0	0
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# MATURA Action Corporation and Affiliate

Schedule A-14  
Schedule of Program Activity  
Year Ended September 30, 2010

FEDERAL PROGRAMS										
Department of Health and Human Services										
93.708 - ARRA										
93.994										
Subtotal										
ARRA 93.600 & 93.708 - ARRA										
Head Start 07SE6168/01										
(83)										
REVENUE	ARRA	Subtotal	Maternal Health	Child Health	Dental Health	HAWK-I	I-Smile	I-Smile	I-Smile	
			5888MH16	5888MH16	5888MH16	5888MH16	5888MH16	5888MH16	5888MH16	Mini Grant
			(84)	(85)	(86)	(87)	(88)	(89)		
Grant revenue	\$ 61,811	\$ 1,021,131	\$ 6,359	\$ 12,414	\$ 1,574	\$ 3,112	\$ 369	\$ 54,459		
Program income	0	126,816	10,435	64,535	0	0	0	44,548		
Rental income	0	0	0	0	0	0	0	0		
Other income	0	0	0	0	0	0	0	0		
Transfers	0	0	0	0	0	0	0	0		
In-kind contributions	21,288	253,226	0	0	0	0	0	0		
Total Revenue	83,099	1,401,173	16,794	76,949	1,574	3,112	369	99,007		
EXPENSES										
Personnel	53,166	752,789	11,561	50,956	870	2,550	0	73,728		
Consultants	0	12,304	0	9,473	0	0	0	0		
Travel/transportation	0	19,769	1,102	0	524	70	208	2,450		
Space costs	1,171	75,544	1,636	0	13	122	0	660		
Supplies	3,188	75,571	86	0	1	0	0	10,056		
Other	4,286	211,056	2,409	16,520	166	370	161	12,113		
Weatherization materials	0	0	0	0	0	0	0	0		
Weatherization support	0	0	0	0	0	0	0	0		
Contract labor	0	0	0	0	0	0	0	0		
Client assistance	0	914	0	0	0	0	0	0		
In-kind expenses	21,288	253,226	0	0	0	0	0	0		
Total Expenses	83,099	1,401,173	16,794	76,949	1,574	3,112	369	99,007		
Change in net assets	0	0	0	0	0	0	0	0		
Net assets - Beginning of year	0	0	0	0	0	0	0	0		
NET ASSETS - END OF YEAR	0	0	0	0	0	0	0	0		

See Independent Auditor's Report.

# MATURA Action Corporation and Affiliate

Schedule A-15  
Schedule of Program Activity  
Year Ended September 30, 2010

FEDERAL PROGRAMS										
Department of Homeland Security										
97.024										
DHHS										
93.994										
	FEMA Taylor County 3032-00	FEMA Adair County 2846-00	FEMA Adams County 2848-00	FEMA Madison County 2974-00	FEMA Ringgold County 3016-00	FEMA Union County 3034-00	FEMA Union County 3034-00			
	(90)	(91)	(92)	(93)	(94)	(95)	(96)			
Subtotal										
93.994										
REVENUE										
Grant revenue	\$ 78,287	\$ 2,325	\$ 2,361	\$ 1,971	\$ 2,057	\$ 32	\$ 5,949			
Program income	119,518	0	0	0	0	0	0			
Rental income	0	0	0	0	0	0	0			
Other income	0	0	0	0	0	0	0			
Transfers	0	0	0	0	0	0	0			
In-kind contributions	0	0	0	0	0	0	0			
Total Revenue	197,805	2,325	2,361	1,971	2,057	32	5,949			
EXPENSES										
Personnel	139,665	0	0	0	0	0	0			
Consultants	9,473	0	0	0	0	0	0			
Travel/transportation	4,354	0	0	0	0	0	0			
Space costs	2,431	6	5	4	11	7	12			
Supplies	10,143	41	18	35	80	34	107			
Other	31,739	0	0	0	0	0	0			
Weatherization materials	0	0	0	0	0	0	0			
Weatherization support	0	0	0	0	0	0	0			
Contract labor	0	0	0	0	0	0	0			
Client assistance	0	2,278	2,338	1,932	2,016	0	5,830			
In-kind expenses	0	0	0	0	0	0	0			
Total Expenses	197,805	2,325	2,361	1,971	2,057	32	5,949			
Change in net assets	0	0	0	0	0	0	0			
Net assets - Beginning of year	0	0	0	0	0	0	0			
NET ASSETS - END OF YEAR	0	0	0	0	0	0	0			

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# MATURA Action Corporation and Affiliate

Schedule A-16  
Schedule of Program Activity  
Year Ended September 30, 2010

	FEDERAL PROGRAMS				STATE AND LOCAL PROGRAMS							
	Department of Homeland Security											
	97.024				97.114 - ARRA							
	ARRA - FEMA		Subtotal		Total	IWD		IWD		General		Board of
	Adams	County	97.024 &	97.114 - ARRA		Federal	7-W-14-FR-0	General Fund	7-W-14-FR-0	Admin.	Supervisors	
	Subtotal	2848-00	Cluster		Programs	7-W-14-FR-0	General Fund	7-W-14-FR-0	7-W-14-FR-0	(100)	(101)	
	97.024	(97)				(98)	(99)					
Grant revenue	\$ 19,233	\$ 98	\$ 19,331	\$ 6,327,404	\$ 11,629	\$ 5,865	\$ 5,561	\$ 14,638				
Program income	0	0	0	276,757	0	0	0	0	0	0	0	
Rental income	0	0	0	0	0	0	0	0	0	0	0	
Other income	0	0	0	( 15,934)	0	0	0	0	0	0	0	
Transfers	0	0	0	0	0	0	0	0	0	0	0	
In-kind contributions	0	0	0	303,844	0	0	0	0	0	0	0	
Total Revenue	19,233	98	19,331	6,892,071	11,629	5,865	5,561	14,638				
EXPENSES												
Personnel	0	0	0	2,971,239	0	0	0	11,936				
Consultants	0	0	0	21,777	0	0	0	518	0	0	0	
Travel/transportation	0	0	0	114,694	0	0	0	0	0	0	0	
Space costs	45	1	46	274,533	4,308	2,118	0	0	0	0	0	
Supplies	315	0	315	192,412	3,182	2,609	0	0	0	0	0	
Other	32	97	129	727,743	4,139	620	5,561	2,702				
Weatherization materials	0	0	0	270,203	0	0	0	0	0	0	0	
Weatherization support	0	0	0	186,381	0	0	0	0	0	0	0	
Contract labor	0	0	0	144,029	0	0	0	0	0	0	0	
Client assistance	18,841	0	18,841	1,685,216	0	0	0	0	0	0	0	
In-kind expenses	0	0	0	303,844	0	0	0	0	0	0	0	
Total Expenses	19,233	98	19,331	6,892,071	11,629	5,865	5,561	14,638				
Change in net assets												
Net assets - Beginning of year	0	0	0	0	0	0	0	0	0	0	0	
NET ASSETS - END OF YEAR												
\$	0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	

See Independent Auditor's Report.

# MATURA Action Corporation and Affiliate

Schedule A-17  
Schedule of Program Activity  
Year Ended September 30, 2010

## STATE AND LOCAL PROGRAMS

	Board of Supervisors (102)	Volunteer Services V2010-04-05 (103)	Volunteer Services V2011-04-05 (104)	Car Seat Empowerment Union (105)	Car Seat Empowerment Union (106)	Adair County Empowerment (107)	Union County Empowerment (108)	Union County Empowerment (109)
Grant revenue	\$ 1,833	\$ 1,317	\$ 2	\$ 7,233	\$ 1,757	\$ 8,637	\$ 6,022	\$ 979
Program income	0	0	0	0	0	0	0	0
Rental income	0	0	0	0	0	0	0	0
Other income	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>1,833</b>	<b>1,317</b>	<b>2</b>	<b>7,233</b>	<b>1,757</b>	<b>8,637</b>	<b>6,022</b>	<b>979</b>
<b>EXPENSES</b>								
Personnel	1,782	1,131	0	2,822	955	4,493	4,793	848
Consultants	0	0	0	0	0	0	0	0
Travel/transportation	0	0	0	486	17	452	263	27
Space costs	0	0	1	2,300	750	0	39	1
Supplies	0	0	0	0	0	1,974	60	0
Other	51	186	1	1,625	35	1,718	867	103
Weatherization materials	0	0	0	0	0	0	0	0
Weatherization support	0	0	0	0	0	0	0	0
Contract labor	0	0	0	0	0	0	0	0
Client assistance	0	0	0	0	0	0	0	0
In-kind expenses	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>1,833</b>	<b>1,317</b>	<b>2</b>	<b>7,233</b>	<b>1,757</b>	<b>8,637</b>	<b>6,022</b>	<b>979</b>
Change in net assets	0	0	0	0	0	0	0	0
Net assets - Beginning of year	0	0	0	0	0	0	0	0
<b>NET ASSETS - END OF YEAR</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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# MATURA Action Corporation and Affiliate

Schedule A-18  
Schedule of Program Activity  
Year Ended September 30, 2010

## STATE AND LOCAL PROGRAMS

	Madison County Driveway (110)	I Care Program 2009 (111)	I Care Program 2010 (112)	Weatherization Assistance Iowa Electric IPL-09-04E (113)	Weatherization Assistance Iowa Electric IPL-10-04E (114)	Utility Assistance (115)	Utility Assistance (116)	Weatherization Assistance Mid-American MEC-09-04E (117)
Grant revenue	\$ 3,000	\$ 934	\$ 1,594	\$ 34,782	\$ 87,716	\$ 1,447	\$ 7,369	\$ 0
Program income	0	0	0	0	0	0	0	0
Rental income	0	0	0	0	0	0	0	0
Other income	0	0	63	0	0	0	20,849	0
Transfers	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>3,000</b>	<b>934</b>	<b>1,657</b>	<b>34,782</b>	<b>87,716</b>	<b>1,447</b>	<b>28,218</b>	<b>0</b>
<b>EXPENSES</b>								
Personnel	0	0	0	0	0	0	0	0
Consultants	0	0	0	0	0	0	0	0
Travel/transportation	0	0	0	0	0	0	0	0
Space costs	0	0	1	0	0	0	4	0
Supplies	0	0	63	0	0	0	54	0
Other	3,000	0	18	5,386	4,386	0	0	0
Weatherization materials	0	0	0	15,318	40,503	0	0	( 600)
Weatherization support	0	0	0	3,412	8,772	0	0	171
Contract labor	0	0	0	10,666	34,055	0	0	429
Client assistance	0	934	1,575	0	0	1,447	28,160	0
In-kind expenses	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>3,000</b>	<b>934</b>	<b>1,657</b>	<b>34,782</b>	<b>87,716</b>	<b>1,447</b>	<b>28,218</b>	<b>0</b>
Change in net assets	0	0	0	0	0	0	0	0
Net assets - Beginning of year	0	0	0	0	0	0	0	0
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

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# MATURA Action Corporation and Affiliate

Schedule A-19  
Schedule of Program Activity  
Year Ended September 30, 2010

## STATE AND LOCAL PROGRAMS

Weatherization Assistance Mid-American MEC-10-04E	General Assistance Adams Co. (119)	General Assistance Adams Co. (120)	IWD REA 7-W-14-FR-0 (121)	IWD REA 7-W-14-FR-0 (122)	Development FaDSS- 10-04-FE (123)	Development FaDSS- 11-04-FE (124)	Embrace Iowa (125)
\$ 17,960	\$ 5,157	\$ 1,240	\$ 1,778	\$ 907	\$ 39,458	\$ 12,318	\$ 10,889
Grant revenue							
Program income	0	0	0	0	0	0	0
Rental income	0	0	0	0	0	0	0
Other income	0	0	0	0	4,293	0	0
Transfers	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	3,826	0	0
<b>Total Revenue</b>	<b>17,960</b>	<b>1,240</b>	<b>1,778</b>	<b>907</b>	<b>47,577</b>	<b>12,318</b>	<b>10,889</b>
<b>EXPENSES</b>							
Personnel	0	1,119	0	0	33,759	9,313	0
Consultants	0	0	0	0	0	0	0
Travel/transportation	0	7	0	0	2,799	1,108	0
Space costs	0	31	0	0	1,643	880	0
Supplies	0	0	0	0	138	7	0
Other	898	2,322	114	1,778	5,412	1,010	0
Weatherization materials	7,847	0	0	0	0	0	0
Weatherization support	1,796	0	0	0	0	0	0
Contract labor	7,419	0	0	0	0	0	0
Client assistance	0	0	0	0	0	0	0
In-kind expenses	0	0	0	0	3,826	0	10,889
<b>Total Expenses</b>	<b>17,960</b>	<b>5,157</b>	<b>1,778</b>	<b>907</b>	<b>47,577</b>	<b>12,318</b>	<b>10,889</b>
Change in net assets	0	0	0	0	0	0	0
Net assets - Beginning of year	0	0	0	0	0	0	0
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report

# MATURA Action Corporation and Affiliate

Schedule A-20  
Schedule of Program Activity  
Year Ended September 30, 2010

## STATE AND LOCAL PROGRAMS

	Shared Visions MA-09-0495-073 (126)	Shared Visions MA-10-0495-073 (127)	Hearts and Hugs (128)	Family Rewards Empower- ment (129)	Senior CHORE AAA Counties (130)	Senior CHORE AAA Counties (131)	Senior CHORE Aging Madison (132)	Senior CHORE Aging Madison (133)
Grant revenue	\$ 62,080	\$ 0	\$ 0	\$ 6,083	\$ 14,770	\$ 3,317	\$ 7,703	\$ 937
Program income	0	0	0	0	0	0	0	0
Rental income	0	0	0	0	0	0	0	0
Other income	0	8,724	148,964	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	4,937	1,556	3,897	1,234
<b>Total Revenue</b>	<b>62,080</b>	<b>8,724</b>	<b>148,964</b>	<b>6,083</b>	<b>19,707</b>	<b>4,873</b>	<b>11,600</b>	<b>2,171</b>

## EXPENSES

Personnel	29,931	7,801	121,616	1,580	12,092	2,863	6,390	898
Consultants	0	0	0	0	0	0	0	0
Travel/transportation	74	17	52	14	547	285	138	26
Space costs	291	0	7,577	2,300	100	5	27	2
Supplies	12,922	0	15,559	1,796	0	0	0	0
Other	18,862	906	4,160	0	2,031	164	1,148	11
Weatherization materials	0	0	0	393	0	0	0	0
Weatherization support	0	0	0	0	0	0	0	0
Contract labor	0	0	0	0	0	0	0	0
Client assistance	0	0	0	0	0	0	0	0
In-kind expenses	0	0	0	0	4,937	1,556	3,897	1,234
<b>Total Expenses</b>	<b>62,080</b>	<b>8,724</b>	<b>148,964</b>	<b>6,083</b>	<b>19,707</b>	<b>4,873</b>	<b>11,600</b>	<b>2,171</b>

Change in net assets

Net assets - Beginning of year

**NET ASSETS - END OF YEAR**

\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
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See Independent Auditor's Report.

# MATURA Action Corporation and Affiliate

Schedule A-21  
Schedule of Program Activity  
Year Ended September 30, 2010

## STATE AND LOCAL PROGRAMS

	General Assistance Adair Co. (134)	General Assistance Adair Co. (135)	General Assistance Taylor Co. (136)	General Assistance Taylor Co. (137)	Adair Empower- ment (138)	Adair Empower- ment (139)	Madison Empower- ment (140)	Madison Empowerment (141)
\$	998	\$ 300	\$ 3,822	\$ 1,064	\$ 653	\$ 517	\$ 2,505	\$ 732
Grant revenue	0	0	0	0	0	0	0	0
Program income	0	0	0	0	0	0	0	0
Rental income	0	0	0	0	0	0	0	0
Other income	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>998</b>	<b>300</b>	<b>3,822</b>	<b>1,064</b>	<b>653</b>	<b>517</b>	<b>2,505</b>	<b>732</b>

## EXPENSES

Personnel	843	269	2,616	967	331	451	1,490	632
Consultants	0	0	0	0	0	0	0	0
Travel/transportation	0	0	0	0	120	18	391	21
Space costs	0	0	22	0	0	0	33	0
Supplies	0	0	0	0	60	0	77	0
Other	155	31	1,184	97	142	48	514	79
Weatherization materials	0	0	0	0	0	0	0	0
Weatherization support	0	0	0	0	0	0	0	0
Contract labor	0	0	0	0	0	0	0	0
Client assistance	0	0	0	0	0	0	0	0
In-kind expenses	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>998</b>	<b>300</b>	<b>3,822</b>	<b>1,064</b>	<b>653</b>	<b>517</b>	<b>2,505</b>	<b>732</b>
Change in net assets	0	0	0	0	0	0	0	0
Net assets - Beginning of year	0	0	0	0	0	0	0	0
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# MATURA Action Corporation and Affiliate

Schedule A-22  
Schedule of Program Activity  
Year Ended September 30, 2010

	STATE AND LOCAL PROGRAMS					DISCRETIONARY			
	Summer Preschool Empower- ment (142)	General Assistance Union (143)	General Assistance Union (144)	State and Local Programs	General Fund (145)	GAAP Eliminations (146)	Iowa 34 Housing, Inc. (147)	Weatheri- zation Pool (148)	Total Discretionary Activity
Grant revenue	\$ 815	\$ 14,325	\$ 4,887	\$ 417,530	\$ 57	\$ 0	\$ 0	\$ 33,901	\$ 33,958
Program income	0	0	0	0	0	0	0	0	0
Rental income	0	0	0	0	0	0	82,689	0	82,689
Other income	0	0	0	182,893	136,907	0	1,944	0	138,851
Transfers	0	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	15,450	0	( 253,226)	0	0	( 253,226)
<b>Total Revenue</b>	<b>815</b>	<b>14,325</b>	<b>4,887</b>	<b>615,873</b>	<b>136,964</b>	<b>( 253,226)</b>	<b>84,633</b>	<b>33,901</b>	<b>2,272</b>
<b>EXPENSES</b>									
Personnel	815	6,839	1,773	275,952	0	0	12,587	0	12,587
Consultants	0	0	0	518	0	0	0	0	0
Travel/transportation	0	0	0	6,862	1,970	0	0	0	1,970
Space costs	0	0	18	22,451	0	0	34,993	0	34,993
Supplies	0	0	0	38,501	1,906	0	2,905	0	4,811
Other	0	867	193	73,431	124,323	0	579	0	124,902
Weatherization materials	0	0	0	63,461	0	0	0	0	0
Weatherization support	0	0	0	14,151	0	0	0	0	0
Contract labor	0	0	0	52,569	0	0	19,913	0	19,913
Client assistance	0	6,619	2,903	52,527	0	0	0	0	0
In-kind expenses	0	0	0	15,450	0	( 253,226)	0	0	( 253,226)
<b>Total Expenses</b>	<b>815</b>	<b>14,325</b>	<b>4,887</b>	<b>615,873</b>	<b>128,199</b>	<b>( 253,226)</b>	<b>70,977</b>	<b>0</b>	<b>( 54,050)</b>
Change in net assets	0	0	0	0	8,765	0	13,656	33,901	56,322
Net assets - Beginning of year	0	0	0	0	805,646	0	86,554	( 71,047)	821,153
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 814,411</b>	<b>\$ 0</b>	<b>\$ 100,210</b>	<b>( \$ 37,146)</b>	<b>\$ 877,475</b>

See Independent Auditor's Report.

# MATURA Action Corporation and Affiliate

## Schedule B-1

### Schedule of Expenditures of Federal Awards and List of Programs

Year Ended September 30, 2010

<b>Federal Grantor/Pass-Through Number/Program Title</b>	<b>CFDA Number</b>	<b>Federal Grantor or Pass-Through Agency</b>	<b>Program Period</b>	<b>Federal Expenditures</b>
<b>DEPARTMENT OF AGRICULTURE</b>				
* Rural Rental Housing Loans	10.415	U.S. Dept. of Agriculture	Ongoing	\$ 224,732
( 1) Women, Infants, and Children #5888A037	10.557	Iowa Department of Public Health	10/01/09-09/30/10	456,852
( 2) Breast Feeding Peer Counseling #5880A097		Iowa Department of Public Health	10/01/09-09/30/10	32,726
<b>Total Federal Expenditures #10.557</b>				<b>489,578</b>
( 3) Child and Adult Care Food Program #88-8010	10.558	Iowa Department of Public Health	10/01/09-09/30/10	68,262
<b>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
( 4) Homeless Shelter Program #HSOG-09-ES-001	14.231	Iowa Finance Authority	07/01/09-06/30/10	10,142
( 5) Homeless Shelter Program #HSOG-10-ES-001		Iowa Finance Authority	07/01/10-06/30/11	1,054
<b>Total Federal Expenditures #14.231</b>				<b>11,196</b>
( 6) ARRA - Homeless Shelter Program #S09DY-19-000	14.257 - ARRA	Iowa Finance Authority	10/01/09-09/30/12	113,270
<b>DEPARTMENT OF LABOR</b>				
( 7) IWD Wagner Peyser #7-W-14-FR-0	17.207	Iowa Workforce Development	07/01/09-06/30/10	5,027
( 8) IWD Wagner Peyser #7-W-14-FR-0		Iowa Workforce Development	07/01/10-06/30/11	1,861
( 9) IWD RES #7-W-14-FR-0		Iowa Workforce Development	07/01/09-06/30/10	6,236
( 10) IWD RES #7-W-14-FR-0		Iowa Workforce Development	07/01/10-06/30/11	1,532
<b>Total Federal Expenditures #17.207</b>				<b>14,656</b>
( 11) IWD Unemployment #7-W-14-FR-0	17.225	Iowa Workforce Development	07/01/09-06/30/10	10,695
( 12) IWD Unemployment #7-W-14-FR-0		Iowa Workforce Development	07/01/10-06/30/11	2,779
<b>Total Federal Expenditures #17.225</b>				<b>13,474</b>
( 13) WIA Set Aside #7-W-14-FR-0	17.245	Iowa Workforce Development	07/01/09-06/30/10	12,929
( 14) WIA Set Aside #7-W-14-FR-0		Iowa Workforce Development	07/01/10-06/30/11	1,014
( 15) IWD Trade Adjustment #7-W-14-FR-0		Iowa Workforce Development	07/01/09-06/30/10	2,773
( 16) IWD Trade Adjustment #7-W-14-FR-0		Iowa Workforce Development	07/01/10-06/30/11	490
<b>Total Federal Expenditures #17.245</b>				<b>17,206</b>

\* - Represents outstanding loans with continuing compliance requirements for Iowa 34 Housing, Inc.

# MATURA Action Corporation and Affiliate

## Schedule B-2

### Schedule of Expenditures of Federal Awards and List of Programs

Year Ended September 30, 2010

<b>Federal Grantor/Pass-Through Number/Program Title</b>	<b>CFDA Number</b>	<b>Federal Grantor or Pass-Through Agency</b>	<b>Program Period</b>	<b>Federal Expenditures</b>
<b>DEPARTMENT OF LABOR (Continued)</b>				
( 17) WIA Adult Program #7-W-14-FR-0	17.258	Iowa Workforce Development	07/01/09-06/30/10	156,456
( 18) WIA Adult Administration #7-W-14-FR-0		Iowa Workforce Development	07/01/09-06/30/10	26,627
( 19) WIA Adult Program #7-W-14-FR-0		Iowa Workforce Development	07/01/10-06/30/11	86,351
( 20) WIA Adult Administration #7-W-14-FR-0		Iowa Workforce Development	07/01/10-06/30/11	5,629
<b>Total Federal Expenditures #17.258</b>				<b>275,063</b>
( 22) ARRA - WIA Adult Program #7-W-14-FR-0	17.258 - ARRA	Iowa Workforce Development	07/01/09-06/30/10	84,211
( 23) ARRA - WIA Adult Program #7-W-14-FR-0		Iowa Workforce Development	07/01/10-06/30/11	34,234
( 24) ARRA - WIA Adult Admin. #7-W-14-FR-0		Iowa Workforce Development	07/01/09-06/30/10	24,284
( 25) ARRA - WIA Adult Admin. #7-W-14-FR-0		Iowa Workforce Development	07/01/10-06/30/11	13,316
<b>Total Federal Expenditures #17.258 - ARRA</b>				<b>156,045</b>
( 26) WIA Youth Program #7-W-14-FR-0	17.259	Iowa Workforce Development	07/01/09-06/30/10	180,541
( 27) WIA Youth Administration #7-W-14-FR-0		Iowa Workforce Development	07/01/09-06/30/10	30,722
( 28) WIA Youth Program #7-W-14-FR-0		Iowa Workforce Development	07/01/10-06/30/11	80,654
( 29) WIA Youth Administration #7-W-14-FR-0		Iowa Workforce Development	07/01/10-06/30/11	5,258
<b>Total Federal Expenditures #17.259</b>				<b>297,175</b>
( 30) ARRA - WIA Youth #7-W-14-FR-0	17.259 - ARRA	Iowa Workforce Development	07/01/09-06/30/10	7,667
( 31) ARRA - WIA Youth #7-W-14-FR-0		Iowa Workforce Development	07/01/10-06/30/11	35
( 32) ARRA - WIA Summer Youth #7-W-14-FR-0		Iowa Workforce Development	07/01/09-06/30/10	104,490
( 33) ARRA - WIA Summer Youth #7-W-14-FR-0		Iowa Workforce Development	07/01/10-06/30/11	26,335
( 34) ARRA - WIA Administration #7-W-14-FR-0		Iowa Workforce Development	07/01/09-06/30/10	2,210
( 35) ARRA - WIA Administration #7-W-14-FR-0		Iowa Workforce Development	07/01/10-06/30/11	13
<b>Total Federal Expenditures #17.259 - ARRA</b>				<b>140,750</b>
( 21) WIA CDS EIG #11-W-PF-RR-0-01	17.260	Iowa Workforce Development	07/01/10-06/30/11	2,733
( 36) WIA Dislocated Worker #7-W-14-FR-0		Iowa Workforce Development	07/01/09-06/30/10	78,202
( 37) WIA Dislocated Worker Admin #7-W-14-FR-0		Iowa Workforce Development	07/01/09-06/30/10	13,309
( 38) WIA Dislocated Worker #7-W-14-FR-0		Iowa Workforce Development	07/01/10-06/30/11	12,533

# MATURA Action Corporation and Affiliate

## Schedule B-3

### Schedule of Expenditures of Federal Awards and List of Programs

Year Ended September 30, 2010

<b>Federal Grantor/Pass-Through Number/Program Title</b>	<b>CFDA Number</b>	<b>Federal Grantor or Pass-Through Agency</b>	<b>Program Period</b>	<b>Federal Expenditures</b>
<b>DEPARTMENT OF LABOR (Continued)</b>				
( 39) WIA Dislocated Worker Admin #7-W-14-FR-0	17.260	Iowa Workforce Development	07/01/10-06/30/11	818
( 40) WIA Incentive #7-W-14-FR-0		Iowa Workforce Development	03/18/09-06/30/10	30,709
( 41) WIA Flood #7-W-14-FR-0		Iowa Workforce Development	07/01/09-06/30/11	453,430
		<b>Total Federal Expenditures #17.260</b>		<b>591,734</b>
( 42) ARRA - WIA Dislocated Worker #7-W-14-FR-0	17.260 - ARRA	Iowa Workforce Development	07/01/09-06/30/10	40,067
( 43) ARRA - WIA Dislocated Worker #7-W-14-FR-0		Iowa Workforce Development	07/01/10-06/30/11	21,060
( 44) ARRA - WIA Administration #7-W-14-FR-0		Iowa Workforce Development	07/01/09-06/30/10	11,555
( 45) ARRA - WIA Administration #7-W-14-FR-0		Iowa Workforce Development	07/01/10-06/30/11	8,192
( 46) ARRA - WIA Incentive #7-W-14-FR-0		Iowa Workforce Development	07/01/09-06/30/10	13,447
( 47) ARRA - WIA Incentive #7-W-14-FR-0		Iowa Workforce Development	07/01/10-06/30/11	9,973
		<b>Total Federal Expenditures #17.260 - ARRA</b>		<b>104,294</b>
		<b>Total #17.258, #17.258 - ARRA, #17.259, #17.259 - ARRA, #17.260 and #17.260 - ARRA Cluster</b>		<b>1,565,061</b>
( 48) IWD DVOP #7-W-14-FR-0	17.281	Iowa Workforce Development	07/01/09-06/30/10	1,873
( 49) IWD DVOP #7-W-14-FR-0		Iowa Workforce Development	07/01/10-06/30/11	478
		<b>Total Federal Expenditures CFDA #17.281</b>		<b>2,351</b>
<b>DEPARTMENT OF ENERGY</b>				
( 50) ARRA - Weatherization Assistance Program #DOE-ARRA-09-4E	81.042 - ARRA	Iowa Department of Human Rights	04/01/09-03/31/12	<b>627,094</b>
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
( 51) Adair County CHORE Services	93.044	Adair County Board of Supervisors	07/01/09-06/30/10	2,254
( 52) Adair County CHORE Services		Adair County Board of Supervisors	07/01/10-06/30/11	77
		<b>Total Federal Expenditures CFDA #93.044</b>		<b>2,331</b>
( 53) TANF Adams County Empowermnet	93.558	Adams County Empowerment Board	07/01/09-06/30/10	5,106



# MATURA Action Corporation and Affiliate

## Schedule B-4

### Schedule of Expenditures of Federal Awards and List of Programs

Year Ended September 30, 2010

<u>Federal Grantor/Pass-Through Number/Program Title</u>	<u>CFDA Number</u>	<u>Federal Grantor or Pass-Through Agency</u>	<u>Program Period</u>	<u>Federal Expenditures</u>
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</b>				
( 54) TANF Adams County Empowerment	93.558	Adams County Empowerment Board	07/01/10-06/30/11	1
( 55) TANF Union County Empowerment		Union County Empowerment Board	07/01/09-06/30/10	12,240
( 56) TANF Union County Empowerment		Union County Empowerment Board	07/01/10-06/30/11	1
( 57) TANF Adair County Empowerment		Adair County Empowerment Board	07/01/09-06/30/10	1,587
( 58) TANF Adair County Empowerment		Adair County Empowerment Board	07/01/10-06/30/11	2
( 59) Promise Jobs SDA #7-W-14-FR-0		Iowa Workforce Development	07/01/09-06/30/10	95,100
( 60) Promise Jobs SDA #7-W-14-FR-0		Iowa Workforce Development	07/01/10-06/30/11	29,720
( 61) Promise Jobs IWD #7-W-14-FR-0		Iowa Workforce Development	07/01/09-06/30/10	5,632
( 62) Promise Jobs IWD #7-W-14-FR-0		Iowa Workforce Development	07/01/10-06/30/11	1,785
( 63) Family Development FaDSS #FaDSS-10-04-FE		Iowa Department of Human Rights	07/01/09-06/30/10	44,497
( 64) Family Development FaDSS #FaDSS-11-04-FE		Iowa Department of Human Rights	07/01/10-06/30/11	13,890
<b>Total Federal Expenditures CFDA #93.558</b>				<b>209,561</b>
( 65) ARRA - WIA Youth Summer TANF #7-W-14-FR-0	93.714 - ARRA	Iowa Workforce Development	06/01/10-09/30/10	<b>55,099</b>
<b>Total #93.558 and #93.714 - ARRA Cluster</b>				<b>264,660</b>
( 66) Low-Income Home Energy Assistance Program #LIHEAP-10-04E	93.568	Iowa Department of Human Rights	10/01/09-09/30/10	1,380,706
( 67) Weatherization Assistance Program - HEAP-09-04E		Iowa Department of Human Rights	01/01/09-12/31/09	15,757
( 68) Weatherization Assistance Program - HEAP-10-04E		Iowa Department of Human Rights	01/01/10-12/31/10	13,262
<b>Total Federal Expenditures CFDA #93.568</b>				<b>1,409,725</b>
( 69) Community Services Block Grant #CSBG-09-04-CE	93.569	Iowa Department of Human Rights	10/1/08-12/31/09	66,104
( 70) Community Services Block Grant #CSBG-10-04-CE		Iowa Department of Human Rights	10/01/09-12/31/10	160,000
<b>Total Federal Expenditures CFDA #93.569</b>				<b>226,104</b>
( 71) ARRA - Community Services Block Grant #CSBG-R9-04	93.710 - ARRA	Iowa Department of Public	04/10/09-09/30/10	<b>206,132</b>
<b>Total #93.569 and #93.710 - ARRA Cluster</b>				<b>432,236</b>
( 72) Parent Services #09-MATURA	93.575	West Central Development Corporation	07/01/09-06/30/10	13,004

See Independent Auditor's Report.

# MATURA Action Corporation and Affiliate

## Schedule B-5

### Schedule of Expenditures of Federal Awards and List of Programs

Year Ended September 30, 2010

<b>Federal Grantor/Pass-Through Number/Program Title</b>	<b>CFDA Number</b>	<b>Federal Grantor or Pass-Through Agency</b>	<b>Program Period</b>	<b>Federal Expenditures</b>
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</b>				
( 73) Parent Services #10-MATURA	93.575	West Central Development Corporation	07/01/10-06/30/11	6,366
( 74) Home Consultant #10-MATURA		West Central Development Corporation	07/01/09-06/30/10	14,410
( 75) Head Start Wrap Around DCFS 09-089-16		Iowa Dept. of Human Services	09/01/09-08/31/10	43,486
( 76) Head Start Wrap Around DCFS 10-089-16		Iowa Dept. of Human Services	09/01/10-08/31/11	144
( 77) Child Care Resource and Referral #09-MATURA		West Central Development Corporation	07/01/09-06/30/10	84,040
( 78) Child Care Resource and Referral #10-MATURA		West Central Development Corporation	07/01/10-06/30/11	16,105
<b>Total Federal Expenditures CFDA #93.575</b>				<b>177,555</b>
( 79) Head Start Program - Training and Tech. Asst. #07CH6168/43	93.600	U.S. Department of Health and Human Services	12/01/08-11/30/09	3,943
( 80) Head Start Program - Training and Tech. Asst. #07CH6168/44		U.S. Department of Health and Human Services	12/01/09-11/30/10	20,325
( 81) Head Start Program - Full-Year, Part-Day #07CH6168/43		U.S. Department of Health and Human Services	12/01/08-11/30/09	218,393
( 82) Head Start Program - Full-Year, Part-Day #07CH6168/44		U.S. Department of Health and Human Services	12/01/09-11/30/10	716,659
<b>Total Federal Expenditures CFDA #93.600</b>				<b>959,320</b>
( 83) ARRA Head Start #07SE6168/01	93.708 - ARRA	U.S. Department of Health and Human Services	06/01/09-09/30/10	<b>61,811</b>
<b>Total #93.600 and #93.708 - ARRA Cluster</b>				<b>1,021,131</b>
( 84) Maternal Health #5888MH16	93.994	Iowa Department of Public Health	10/01/09-09/30/10	6,359
( 85) Child Health #5888MH16		Iowa Department of Public Health	10/01/09-09/30/10	12,414
( 86) Dental Health #5888MH16		Iowa Department of Public Health	10/01/09-09/30/10	1,574
( 87) Hawk I #5888MH16		Iowa Department of Public Health	10/01/09-09/30/10	3,112
( 88) I Smile #5888MH16		Iowa Department of Public Health	10/01/09-09/30/10	369
( 89) I Smile Mini Grant #5888MH16		Iowa Department of Public Health	10/01/09-09/30/10	54,459
<b>Total Federal Expenditures CFDA #93.994</b>				<b>78,287</b>

# MATURA Action Corporation and Affiliate

## Schedule B-6

### Schedule of Expenditures of Federal Awards and List of Programs

Year Ended September 30, 2010

<u>Federal Grantor/Pass-Through Number/Program Title</u>	<u>CFDA Number</u>	<u>Federal Grantor or Pass-Through Agency</u>	<u>Program Period</u>	<u>Federal Expenditures</u>
<b>DEPARTMENT OF HOMELAND SECURITY</b>				
( 90) Federal Emergency Management Assistance - Taylor County #3032-00	97.024	Department of Homeland Security	10/01/09-09/30/10	2,325
( 91) Federal Emergency Management Assistance - Adair County #2846-00		Department of Homeland Security	10/01/09-09/30/10	2,361
( 92) Federal Emergency Management Assistance - Adams County #2848-00		Department of Homeland Security	10/01/09-09/30/10	1,971
( 93) Federal Emergency Management Assistance - Madison County #2974-00		Department of Homeland Security	10/01/09-09/30/10	4,538
( 94) Federal Emergency Management Assistance - Ringgold County #3016-00		Department of Homeland Security	10/01/09-09/30/10	2,057
( 95) Federal Emergency Management Assistance - Union County #3034-00		Department of Homeland Security	10/01/08-09/30/09	32
( 96) Federal Emergency Management Assistance - Union County #3034-00		Department of Homeland Security	10/01/09-09/30/10	5,949
<b>Total Federal Expenditures CFDA #97.024</b>				<b>19,233</b>
( 97) ARRA - Federal Emergency Management Assistance - Adams County #2848-00	97.114 - ARRA	Department of Homeland Security	10/01/09-09/30/10	98
<b>Total CFDA #97.024 and #97.114 - ARRA cluster</b>				<b>19,331</b>
<b>TOTAL FEDERAL EXPENDITURES</b>				<b>\$ 6,552,136</b>

#### STATE AND LOCAL PROGRAMS

( 98) IWD General Fund #7-W-14-FR-0	Iowa Workforce Development	07/01/09-06/30/10
( 99) IWD General Fund #7-W-14-FR-0	Iowa Workforce Development	07/01/10-06/30/11
(100) IWD General Administration #7-W-14-FR-0	Iowa Workforce Development	07/01/09-06/30/10
(101) Board of Supervisors	Madison, Adam, Taylor, Union, Ringgold, and Adams County Boards	07/01/09-06/30/10

# MATURA Action Corporation and Affiliate

## Schedule B-7

### Schedule of Expenditures of Federal Awards and List of Programs

Year Ended September 30, 2010

<u>Federal Grantor/Pass-Through Number/Program Title</u>	<u>Federal Grantor or Pass-Through Agency</u>	<u>Program Period</u>
<b>STATE AND LOCAL PROGRAMS</b>		
(102) Board of Supervisors	Madison, Adam, Taylor, Union, Ringgold, and Adams County Boards	07/01/10-06/30/11
(103) Volunteer Services #V2010-04-05	Iowa Department of Human Services	07/01/09-06/30/10
(104) Volunteer Services #V2011-04-05	Iowa Department of Human Services	07/01/10-06/30/11
(105) Car Seat Empowerment Union	Union County Empowerment Board	07/01/09-06/30/10
(106) Car Seat Empowerment Union	Union County Empowerment Board	07/01/10-06/30/11
(107) Adair County Empowerment	Adair County Empowerment Board	07/01/09-06/30/10
(108) Union County Empowerment	Union County Empowerment Board	07/01/09-06/30/10
(109) Union County Empowerment	Union County Empowerment Board	07/01/10-06/30/11
(110) Madison County Driveway	Madison County Empowerment Board	07/01/10-06/30/11
(111) I Care Program 2009	Mid-America Energy/Iowa	01/01/09-12/31/09
(112) I Care Program 2010	Mid-America Energy/Iowa	01/01/10-12/31/10
(113) Weatherization Assistance - Iowa Electric Utilities #IPL-09-04E	Iowa Electric/Iowa Department of Human Rights	01/01/09-12/31/09
(114) Weatherization Assistance - Iowa Electric Utilities #IPL-10-04E	Iowa Electric/Iowa Department of Human Rights	01/01/10-12/31/10
(115) Utility Assistance	Alliant Energy	Ongoing
(116) Utility Assistance	Alliant Energy	Ongoing
(117) Weatherization Assistance - Mid-American Energy #MEC-09-04E	Mid-American Energy/Iowa Dept. of Human Rights	01/01/09-12/31/09
(118) Weatherization Assistance - Mid-American Energy #MEC-10-04E	Mid-American Energy/Iowa Dept. of Human Rights	01/01/10-12/31/10
(119) General Assistance - Adams County	Board of Supervisors	07/01/09-06/30/10
(120) General Assistance - Adams County	Board of Supervisors	07/01/09-06/30/10
(121) IWD REA #7-W-14-FR-0	Iowa Workforce Development	07/01/09-06/30/10
(122) IWD REA #7-W-14-FR-0	Iowa Workforce Development	07/01/10-06/30/11
(123) Family Development Self- Sufficiency #FaDSS-10-04-FE	Iowa Department of Human Rights	07/01/09-06/30/10

# MATURA Action Corporation and Affiliate

## Schedule B-8

### Schedule of Expenditures of Federal Awards and List of Programs

Year Ended September 30, 2010

<u>Federal Grantor/Pass-Through Number/Program Title</u>	<u>Federal Grantor or Pass-Through Agency</u>	<u>Program Period</u>
<b>STATE AND LOCAL PROGRAMS (Continued)</b>		
(124) Family Development Self-Sufficiency #FaDSS-11-04-FE	Iowa Department of Human Rights	07/01/10-06/30/11
(125) Embrace Iowa	Iowa Community Action Association	10/01/09-09/30/10
(126) Shared Visions #MA-09-0495-073	Iowa Department of Education	07/01/09-06/30/10
(127) Shared Visions #MA-10-0495-073	Iowa Department of Education	07/01/10-06/30/11
(128) Hearts and Hugs	Daycare Fees	10/01/09-09/30/10
(129) Family Rewards Empowerment	Union County Empowerment Board	07/01/09-06/30/10
(130) Senior CHORE AAA Counties	Area XIV Agency on Aging	07/01/09-06/30/10
(131) Senior CHORE AAA Counties	Area XIV Agency on Aging	07/01/10-06/30/11
(132) Senior CHORE Aging - Madison County	Des Moines Area Agency on Aging	07/01/09-06/30/10
(133) Senior CHORE Aging - Madison County	Des Moines Area Agency on Aging	07/01/10-06/30/11
(134) General Assistance - Adair County	Board of Supervisors	07/01/09-06/30/10
(135) General Assistance - Adair County	Board of Supervisors	07/01/10-06/30/11
(136) General Assistance - Taylor County	Board of Supervisors	07/01/09-06/30/10
(137) General Assistance - Taylor County	Board of Supervisors	07/01/10-06/30/11
(138) Adair Empowerment	Adair County	07/01/09-06/30/10
(139) Adair Empowerment	Adair County	07/01/10-06/30/11
(140) Madison Empowerment	Madison County	07/01/09-06/30/10
(141) Madison Empowerment	Madison County	07/01/10-06/30/11
(142) Summer Preschool Empowerment		
(143) General Assistance Union	Union County	07/01/09-06/30/10
(144) General Assistance Union	Union County	07/01/10-06/30/11
<b>DISCRETIONARY</b>		
(145) General Fund	Program Income, Interest, and Other Income	10/01/09-09/30/10
(146) GAAP Eliminations	None	Ongoing
(147) Iowa 34 Housing, Inc.	Other Income and Interest	10/01/09-09/30/10
(148) Weatherization Pool	Allocation Fund	10/01/09-09/30/10

#### Note to Schedule of Expenditures of Federal Awards and List of Programs

The schedule of expenditures of federal awards and list of programs include the federal grant activity of MATURA Action Corporation and Iowa 34 Housing, Inc. and are presented on the accrual basis of accounting. The information in these schedules is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in these schedules may differ from amounts presented in, or used in the preparation of, the basic combined financial statements.

# MATURA Action Corporation and Affiliate

## Schedule C-1

### Schedule of Revenue and Expenses - Weatherization Assistance Program

DOE Program (Contract No. DOE-09-04E)

Period April 1, 2009 to March 31, 2011

	04/01/2009 to 09/30/09	10/01/09 to 03/31/10	Contract to Date
Revenue:			
Grant revenue	\$ 142,623	\$ 0	\$ 142,623
Total revenue	142,623	0	142,623
Expenses:			
Administration	9,265	0	9,265
Weatherization materials	29,569	0	29,569
Weatherization support	39,586	0	39,586
Weatherization labor	32,371	0	32,371
Weatherization health and safety	31,832	0	31,832
Total expenses	142,623	0	142,623
Excess of revenue	\$ 0	\$ 0	\$ 0

# MATURA Action Corporation and Affiliate

## Schedule C-2

### Schedule of Revenue and Expenses - Weatherization Assistance Program

HEAP Weatherization Program (Contract No. HEAP-09-04E)

Period January 1, 2009 to December 31, 2009

	01/01/09 to 09/30/09	10/01/09 to 12/31/09	Total Contract
Revenue:			
Grant revenue	\$ 112,854	\$ 15,757	\$ 128,611
Total revenue	112,854	15,757	128,611
Expenses:			
Weatherization materials	14,696	5,289	19,985
Weatherization health and safety	25,861	1,504	27,365
Weatherization support	32,689	4,511	37,200
Weatherization Labor	16,558	4,453	21,011
Equipment/training	15,252	0	15,252
Special project	2,998	0	2,998
Insurance	4,800	0	4,800
Total expenses	112,854	15,757	128,611
Excess of revenue	\$ 0	\$ 0	\$ 0

# MATURA Action Corporation and Affiliate

## Schedule C-3

### Schedule of Revenue and Expenses - Weatherization Assistance Program

Weatherization Program (Contract No. IP&L Utilities IPL-09-04E)

Period January 1, 2009 to December 31, 2009

	01/01/09 to 09/30/09	10/01/09 to 12/31/09	Total Contract
Revenue:			
Grant revenue	\$ 72,934	\$ 34,782	\$ 107,716
Total revenue	72,934	34,782	107,716
Expenses:			
Administration	0	5,386	5,386
Support	6,946	3,412	10,358
Labor	24,963	10,666	35,629
Materials	41,025	15,318	56,343
Total expenses	72,934	34,782	107,716
Excess of revenue	\$ 0	\$ 0	\$ 0



# MATURA Action Corporation and Affiliate

## Schedule C-4

### Schedule of Revenue and Expenses - Weatherization Assistance Program

Weatherization Program (Contract No. MEC-09-04E)

Period January 1, 2009 to December 31, 2009

	01/01/09 to 09/30/09	10/01/09 to 12/31/09	Total Contract
Revenue:			
Grant revenue	\$ 17,654	\$ 0	\$ 17,654
Total revenue	17,654	0	17,654
Expenses:			
Administration	883	0	883
Support	1,594	171	1,765
Labor	7,074	429	7,503
Materials	8,103	( 600)	7,503
Total expenses	17,654	0	17,654
Excess of revenue	\$ 0	\$ 0	\$ 0

# MATURA Action Corporation and Affiliate

## Schedule C-5

### Schedule of Revenue and Expenses - Weatherization Assistance Program

ARRA DOE Program (Contract No. DOE-ARRA-09-04E)

Period April 1, 2009 to March 31, 2012

	04/01/09 to 09/30/09	10/01/09 to 09/30/10	Contract to Date
Revenue:			
Grant revenue	\$ 60,230	\$ 627,094	\$ 687,324
Total revenue	60,230	627,094	687,324
Expenses:			
Administration	0	25,000	25,000
Administration - Equipment	45,008	13,508	58,516
Health and safety	0	125,906	125,906
Support	0	181,870	181,870
Labor	0	139,564	139,564
Materials	0	127,587	127,587
Training and technical assistance	15,222	13,659	28,881
Total expenses	60,230	627,094	687,324
Excess of revenue	\$ 0	\$ 0	\$ 0

# MATURA Action Corporation and Iowa Housing, Inc.

## Schedule C-6

### Schedule of Revenue and Expenses - Weatherization Assistance Program

HEAP Weatherization Program (Contract No. HEAP-10-04E)

Period January 1, 2010 to December 31, 2010

01/01/10  
to  
09/30/10

#### Revenue:

Grant revenue	\$ 13,262
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Total revenue	13,262
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#### Expenses:

Weatherization materials	2,661
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Weatherization health and safety	7,256
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Weatherization Labor	12
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Equipment/training	3,333
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Total expenses	13,262
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Excess of revenue	\$ 0
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# MATURA Action Corporation and Affiliate

## Schedule C-7

### Schedule of Revenue and Expenses - Weatherization Assistance Program

Weatherization Program (Contract No. IP&L Utility IPL-10-04E)

Period January 1, 2010 to December 31, 2010

	01/01/10 to 09/30/10
Revenue:	
Grant revenue	\$ 87,716
Total revenue	87,716
Expenses:	
Support	13,158
Labor	34,055
Materials	40,503
Total expenses	87,716
Excess of revenue	\$ 0

# MATURA Action Corporation and Iowa 34 Housing

Schedule C-8

Schedule of Revenue and Expenses - Weatherization Assistance Program

Weatherization Program (Contract No. MEC-10-04E)

Period January 1, 2010 to December 31, 2010

	01/01/10 to 09/30/10
Revenue:	
Grant revenue	\$ 17,960
Total revenue	17,960
Expenses:	
Administration	898
Support	1,796
Labor	7,419
Materials	7,847
Total expenses	17,960
Excess of revenue	\$ 0

# MATURA Action Corporation and Affiliate

## Schedule C-9

### Schedule of Revenue and Expenses - Low Income Home Energy Assistance Program

Low Income Home Energy Assistance (Contract No. LIHEAP-10-04E)

Period October 1, 2009 thru September 30, 2010

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Revenue:

Grant revenue	\$ 1,380,706
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Expenses:

Personnel	60,366
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Travel/transportation	1,277
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Space costs	11,168
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Supplies	4,484
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Other	20,549
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Regular assistance	1,282,862
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Total expenses	1,380,706
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Excess of revenue	\$ 0
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# MATURA Action Corporation and Affiliate

## Schedule D-1

### Schedule of Revenue and Expenses - Community Services Block Grant Program

Contract No. CSBG-09-04-CE

Period October 1, 2008 to December 31, 2009

	10/01/08 to 09/30/09	10/01/09 to 12/31/09	Total Contract
Revenue:			
Grant revenue	\$ 93,896	\$ 66,104	\$ 160,000
Program income	21,755	( 21,755)	0
Total revenue	115,651	44,349	160,000
Expenses:			
Personnel	28,269	48,021	76,290
Travel/transportation	4,067	( 314)	3,753
Space	43,185	5,053	48,238
Indirect cost	6,400	2,907	9,307
Co-fund	7,922	( 922)	7,000
Other	25,808	( 10,396)	15,412
Total expenses	115,651	44,349	160,000
Excess of revenue	\$ 0	\$ 0	\$ 0

# MATURA Action Corporation and Affiliate

## Schedule D-2

### Schedule of Revenue and Expenses - Community Services Block Grant Program

Contract No. CSBG-10-04CE

Period October 1, 2009 to December 31, 2010

	10/01/09 to 09/30/10
Revenue:	
Grant revenue	\$ 160,000
Program income	0
<b>Total revenue</b>	<b>160,000</b>
Expenses:	
Personnel	76,289
Travel/transportation	3,753
Space costs	53,101
Other	26,857
<b>Total expenses</b>	<b>160,000</b>
<b>Excess of revenue</b>	<b>\$ 0</b>



# MATURA Action Corporation and Affiliate

Schedule D-3

Schedule of Revenue and Expenses - ARRA - Community Services Block  
Grant Program

Contract No. CSBG-R9-04

Period April 10, 2009 to September 30, 2010

	04/10/09 to 09/30/09	10/01/09 to 09/30/10	Total Contract
Revenue:			
Grant revenue	\$ 15,385	\$ 206,132	\$ 221,517
Total revenue	15,385	206,132	221,517
Expenses:			
Personnel	14,777	163,674	178,451
Co-fund	0	19,950	19,950
Indirect cost	601	22,515	23,116
Other	7	( 7)	0
Total expenses	15,385	206,132	221,517
Excess of revenue	\$ 0	\$ 0	\$ 0

# MATURA Action Corporation and Affiliate

## Schedule E-1

### Schedule of Revenue and Expenses - Family Development

FaDSS (Contract No. FaDSS-10-04-FE)

Period July 1, 2009 to June 30, 2010

	07/01/09 to 09/30/09	10/1/2009 to 6/30/2010	Total FaDSS	Local	Total Contract
Revenue:					
Grant	\$ 29,691	\$ 83,955	\$ 113,646	\$ 0	\$ 113,646
Local funds	0	0	0	9,134	9,134
In-kind	2,713	8,140	10,853	0	10,853
Total revenue	32,404	92,095	124,499	9,134	133,633
Expenses:					
Administration	1,171	0	1,171	0	1,171
Personnel	24,339	65,828	90,167	6,000	96,167
Travel/transportation	2,404	5,422	7,826	534	8,360
Space costs	1,112	3,495	4,607	0	4,607
Supplies	178	294	472	0	472
Other	487	8,916	9,403	2,600	12,003
In-kind	2,713	8,140	10,853	0	10,853
Total expenses	32,404	92,095	124,499	9,134	133,633
Excess of revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

# MATURA Action Corporation and Affiliate

## Schedule E-2

### Schedule of Revenue and Expenses - Family Development

FaDSS (Contract No. FaDSS-11-04-FE)

Period July 1, 2010 to June 30, 2011

	07/01/09 to 06/30/10
Revenue:	
Current year awards	\$ 26,208
In-kind	0
Total revenue	26,208
Expenses:	
Personnel	19,815
Travel/transportation	2,357
Space costs	1,872
Supplies	15
Other	2,149
Total expenses	26,208
Excess of revenue	\$ 0

# MATURA Action Corporation and Affiliate

## Schedule F

### Schedule of Revenue and Expenses - Maternal and Child Health

MCH Contract No. 5888MH16

Period October 1, 2009 to September 30, 2010

	MH	CH	Dental	HAWK-I	Total
Revenue:					
Grant revenue	\$ 6,359	\$ 12,414	\$ 1,574	\$ 3,112	\$ 23,459
Program income	10,435	64,535	0	0	74,970
Total revenue	16,794	76,949	1,574	3,112	98,429
Expenses:					
Salaries/fringe	11,561	50,956	870	2,550	65,937
Contracted providers	0	9,473	0	0	9,473
Other	5,233	16,520	704	562	23,019
Total expenses	16,794	76,949	1,574	3,112	98,429
Excess of revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	I-SMILE 10/09-06/10	I-SMILE 07/10-09/10	Total I-SMILE		Total All Programs
Revenue:					
Grant revenue	\$ 369	\$ 54,459	\$ 54,828		\$ 78,287
Program income	0	44,548	44,548		119,518
Total revenue	369	99,007	99,376		197,805
Expenses:					
Salary/fringe	0	73,728	73,728		139,665
Contracted providers	0	0	0		9,473
Other	369	25,279	25,648		48,667
Total expenses	369	99,007	99,376		197,805
Excess of revenue	\$ 0	\$ 0	\$ 0		\$ 0

# MATURA Action Corporation and Affiliate

## Schedule G

### Schedule of Revenue and Expenses - Indirect Cost Pool

Year Ended September 30, 2010

Revenue:

Grant reimbursements	\$ 350,325
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Expenses:

Personnel	271,834
Consultants	4,812
Travel/transportation	6,019
Space costs	12,416
Insurance	6,053
Telephone	972
Postage	3,903
Printing	1,331
Supplies	13,845
Training	200
Other	33,116

Total expenses	354,501
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Change net assets	( 4,176)
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Net assets - Beginning of year	54,884
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Net assets - End of year	\$ 50,708
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**Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards***

Board of Directors  
MATURA Action Corporation and  
Affiliate  
Creston, Iowa

We have audited the consolidating financial statements of MATURA Action Corporation and Affiliate (nonprofit organizations) as of and for the year ended September 30, 2010, and have issued our report thereon dated May 11, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered MATURA Action Corporation and Affiliate's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of MATURA Action Corporation and Affiliate's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of MATURA Action Corporation and Affiliate's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether MATURA Action Corporation and Affiliate's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, the Board of Directors, others within MATURA Action Corporation and Affiliate, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Wipfli LLP". The signature is written in a cursive, flowing style.

Wipfli LLP

May 11, 2011  
Madison, Wisconsin



## **Independent Auditor's Report on Compliance With Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance With OMB Circular A-133**

Board of Directors  
MATURA Action Corporation and  
Affiliate  
Creston, Iowa

### **Compliance**

We have audited the compliance of MATURA Action Corporation and Affiliate (nonprofit organizations) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2010. MATURA Action Corporation and Affiliate's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of MATURA Action Corporation and Affiliate's management. Our responsibility is to express an opinion on MATURA Action Corporation and Affiliate's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about MATURA Action Corporation and Affiliate's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on MATURA Action Corporation and Affiliate's compliance with those requirements.

In our opinion, MATURA Action Corporation and Affiliate complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2010.



## Internal Control Over Compliance

The management of MATURA Action Corporation and Affiliate is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered MATURA Action Corporation and Affiliate's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of MATURA Action Corporation and Affiliate's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses, as defined above. However, we identified a certain deficiency in internal control over compliance that we consider to be a significant deficiency as described in the accompanying schedule of findings and questioned costs as item 093010-01. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

MATURA Action Corporation and Affiliate's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit MATURA Action Corporation and Affiliate's response and, accordingly, we express no opinion on it.

We noted a matter involving the internal control over compliance that we have reported to the management of MATURA Action Corporation and Affiliate in a separate letter dated May 11, 2011.

This report is intended solely for the information and use of management, the Board of Directors, others within MATURA Action Corporation and Affiliate, federal awarding agencies, and pass-through entities and is not intended to be and should not be issued by anyone other than these specified parties.



Wipfli LLP

May 11, 2011  
Madison, Wisconsin

# MATURA Action Corporation and Affiliate

## Schedule of Findings and Questioned Costs

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### A. Summary of Auditor's Results

1. The auditor's report expresses an unqualified opinion on the consolidating financial statements of MATURA Action Corporation and Affiliate
2. No significant deficiencies relating to the audit of the consolidating financial statements are reported in the Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*.
3. No instances of noncompliance material to the consolidating financial statements of MATURA Action Corporation and Affiliate were disclosed during the audit.
4. A significant deficiency was disclosed during the audit of the major federal award programs as reported in the Independent Auditor's Report on Compliance With Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance With OMB Circular A-133. The significant deficiency was determined not to be a material weakness
5. The auditor's report on compliance for the major federal award programs for MATURA Action Corporation and Affiliate expresses an unqualified opinion.
6. There was an audit finding relative to the major federal award programs for MATURA Action Corporation and Affiliate.
7. The programs tested as major programs were as follows:  
  
Department of Housing and Urban Development - CFDA #14.257  
Department of Labor, CFDA #17.258, #17.258 - ARRA, #17.259, #17.259 - ARRA, #17.260, and #17.260 - ARRA cluster  
Department of Energy, CFDA #81.042 - ARRA  
Department of Health and Human Services, CFDA #93.568  
Department of Health and Human Services, CFDA #93.569 and #93.710 ARRA cluster  
Department of Health and Human Services, CFDA #93.600 and #93.708 ARRA cluster
8. The threshold for distinguishing Types A and B programs was \$300,000.
9. MATURA Action Corporation and Affiliate were determined to be low-risk auditees.

### B. Findings – Financial Statements Audit

None

# MATURA Action Corporation and Affiliate

## Schedule of Findings and Questioned Costs

### C. Findings and Questioned Costs – Major Federal Award Programs Audit

**Questioned Costs:** None

**Finding:**

**IN-KIND DOCUMENTATION (093010-01)**

**Condition**

<u>Grant</u>	<u>Funding Source</u>	<u>Grant Period</u>
<b>CFDA #93.600</b> Head Start and Early Head Start #07CH6168/43	U.S. Department of Health and Human Services	12/01/08-11/30/09
Head Start and Early Head Start #07CH6168/44	U.S. Department of Health and Human Services	12/01/09-11/30/10
<b>CFDA #93.708</b> ARRA – Head Start COLA and Quality Improvement #07SE6168/01	U.S. Department of Health and Human Services	07/01/09-09/30/10

**Condition**

During the audit, we noted instances where volunteer in-kind sheets were not signed by MATURA staff and/or MATURA volunteers. Additionally, we noted signature irregularities in which donor signatures appeared to be the same for different donors as well as different signatures for the same donor.

**Criteria**

OMB Circular A-110, Subpart C.23, and Department of Health and Human Services (DHHS) Regulation 45 CFR 74.23 require that...

- (a) *All contributions, including cash and third-party in kind, shall be accepted as part of the recipient's cost sharing or matching when such contributions meet all of the following criteria:*
  - (1) *Are verifiable from the recipient's records.*
  - (3) *Are necessary and reasonable for proper and efficient accomplishment of project or program objectives.*
  - (4) *Are allowable under the applicable cost principles.*
  - (5) *The following requirements pertain to the recipient's supporting records for in-kind contributions from third parties.*
- (i) *Volunteer services shall be documented and, to the extent feasible, supported by the same methods used by the recipient for its own employees.*

# **MATURA Action Corporation and Affiliate**

## **Schedule of Findings and Questioned Costs**

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### **C. Findings and Questioned Costs – Major Federal Award Programs Audit**

#### **Findings:**

#### **IN-KIND DOCUMENTATION (093010-01) (Continued)**

##### **Effect**

MATURA Action Corporation is not in compliance with OMB Circular A-110, Subpart C.23, and DHHS Regulation 45 CFR 74.23.

##### **Recommendation**

We recommend that MATURA Action Corporation implement review procedures to ensure in-kind contributions are in compliance with OMB Circular A-110 and requirements set by DHHS.

##### **Management Response**

MATURA Action Corporation has implemented training concerning in-kind requirements to all classroom staff. MATURA has stressed the importance of timely accurate documentation concerning in-kind to all employees. MATURA action Corporation has implemented a stricter review process to ensure in-kind contributions are in compliance with OMB Circular A-110 and the requirements set by DHHS.

# MATURA Action Corporation and Affiliate

## Schedule of Findings and Questioned Costs

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### D. Status of Prior Year Findings

#### Condition

MATURA gathers certain Weatherization expenses into a Weatherization cost pool. The Weatherization expenses are allocated to MATURA's various Weatherization programs on a monthly basis. At September 30, 2009, it was noted that MATURA's Weatherization cost pool had \$222,490 of expenses which were not allocated to the respective Weatherization programs. This is an indication that monthly expense allocations were not being done in a timely manner. After performing the allocation, it was noted that MATURA had \$72,282 in expenses for which there was no revenue.

#### Criteria

2 CFR Part 215.21(b)(1) (OMB Circular A-110), requires that *...the grant recipient have a financial system that provides for accurate, current, and complete disclosure of the financial results of each federally-sponsored project or program.* In addition, 2 CFR 215.21(b)(3) requires *...Effective control over and accountability for all funds, property, and other assets.*

#### Effect

Failure to reconcile the Weatherization pool in a timely basis represents a significant deficiency in internal controls.

#### Recommendation

We recommend MATURA implement procedures to ensure the Weatherization pool is reconciled on a monthly basis.

#### Current Year Status

This recommendation was adopted during the year. No similar findings were noted in the audit for the year ended September 30, 2010.